



New Jersey School Boards Association

October 28, 2021

Mr. Shawn Slaughter
Executive Administrator and Coordinator
Council on Local Mandates
135 West Hanover Street, P.O. Box 627
Trenton, New Jersey 08625-0627

RE: In the Matter of the Complaints filed by Franklin Township Board of Education, and Gloucester City Board of Education, Dkt. Nos. COLM-0001-21, COLM-0001-21-A, and COLM-0001-21-B

Dear Mr. Slaughter:

The New Jersey School Boards Association (hereinafter "NJSBA") respectfully submits this Letter Brief in support of its and the New Jersey Association of School Business Officials (hereinafter "NJASBO"), hereinafter referred to jointly as "Amici," Request to Participate as Amici Curiae in the above-captioned matter, to respond to the Attorney General's Motion to Dismiss and to provide additional substantive comments on the issue of whether the enactment of *P.L. 2020 Chap. 44* and *P.L. 2021 Chap. 163* amending N.J.S.A. 18A:16-13.2, which establishes a health benefit plan for public school employees constitutes an unfunded mandate whose enforcement should be enjoined.

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I. PLEADING SUMMARY

Amici jointly submit this request to appear as Amicus Curiae at the invitation of the Council. In doing so, Amici adopt the Procedural History and the Statement of Facts as set forth in the "ADDITIONAL INFORMATION SUBMITTED WITH FORM COMPLAINT" filed by the Franklin Township Board of Education ("Franklin BOE"). To the extent that the Procedural History and Statement of Facts may be inconsistent with that set forth in the Council's letters, NJSBA leaves the resolution of those inconsistencies to the Council.

It is Amici's position that N.J.S.A. 18A:16-13.2, which establishes a health benefit plan for public school employees, as amended by P.L. 2020 Chap. 44 and further amended by P.L. 2021 Chap. 163 (hereinafter Chapter 44) constitute an unfunded mandate to the extent that implementation of the health benefits program established in the enactment results in greater costs to individual school districts and should therefore be enjoined as to those districts.

It is Amici's position that the legislation is mandatory with respect to school district throughout the state, requires increased direct expenditures by certain school districts and the legislation does not authorize resources, other than the property tax, to offset those expenditures. Amici take the further

position that none of the specified exceptions to the prohibition against unfunded mandates apply to escape that prohibition and allow implementation despite the increased costs.

II. LEGAL ARGUMENTS

A. THE INSTANT CASE RAISES AN ISSUE OF STATEWIDE IMPORTANCE TO BOARDS OF EDUCATION MAKING PARTICIPATION BY THE NEW JERSEY SCHOOL BOARDS ASSOCIATION AND THE NEW JERSEY ASSOCIATION OF SCHOOL BUSINESS OFFICIALS AS AMICUS CURIAE HELPFUL IN THE RESOLUTION OF THIS ISSUE.

The instant request for Amicus Curiae participation is made pursuant to Rule 7 of the Council on Local Mandates Rules of Procedure. Said Rule provides that the request shall state:

... the identity of the group or individual seeking to appear, the issue it wishes to address, the nature of the public interest therein, the nature of the requester's interest, and the requester's involvement or expertise with respect to the issues involved.

N.J.S.A. 52:13H-12(c) further states:

The Council shall grant the request if it is determined by majority vote of the council's members that the request is timely, that participation by the group or individual will assist in the resolution of the matter and that no interested party will be prejudiced thereby.

In its February 18, 2021 letter to the service list parties, the Council specifically copied the NJSBA noting that organization could request Amicus Curiae status.

Movant NJSBA, is a statutorily created organization whose membership consists of all local boards of education in the State of New Jersey, including County Special Service School Districts. N.J.S.A. 18A:6-45. The NJSBA is empowered to:

[I]nvestigate such subjects relating to education in its various branches as it may think proper, and it shall encourage and aid all movements for the improvement of educational affairs of the State.

N.J.S.A. 18A:6-47; See, New Jersey State AFL-CIO v. State Federation of District Boards of Education, 93 N.J. Super. 31 (Ch. Div. 1966).

NJSBA's participation would be useful in providing a comprehensive statewide perspective on the issues in this case. NJSBA has participated as Amicus Curiae before this Council in the matter of In re Monmouth-Ocean Educational Services Commission, the Rumson-Fair Haven Regional High School District and the Stafford Township Board of Education (1-04) (August 20, 2004 decision.) Also, ample precedent exists for Amicus Curiae participation by the NJSBA before the State courts in cases of

great importance to boards of education. See, e.g., Camden v. Alexander, 181 N.J. 187 (2004); Lonegan v. State of New Jersey, 174 N.J. 435 (2002), 341 N.J. Super. 465 (App. Div. 2001); Outland v. Monmouth-Ocean Education Services Commission, 154 N.J. 531 (1998); Abbott v. Burke, 149 N.J. 145 (1997); Nelson v. Board of Education of the Township of Old Bridge, 148 N.J. 358 (1997); Board of Education of the Township of Neptune v. Neptune Township Education Association, 144 N.J. 16 (1996); Impey v. Board of Education of the Borough of Shrewsbury, 142 N.J. 388 (1995); Scotch Plains-Fanwood Board of Education v. Education Association, 139 N.J. 141 (1995); Dennerly v. Passaic Valley Regional High School Board of Education, 131 N.J. 626 (1993); O'Shea v. West Milford Board of Education, (Docket No. A-2026-05T5) Superior Court of New Jersey, Appellate Division, 2007 N.J. Super. LEXIS 98, April 5, 2007; Joye v. Hunterdon Central Regional High School Board of Education, 353 N.J. Super. 600 (App. Div. 2002); P.B.K. v. Board of Education of the Borough of Tenafly, 343 N.J. Super. 419 (App. Div. 2001); State v. Ercolano, 335 N.J. Super. 236, (App. Div. 2000); Jackson Township Board of Education v. Jackson Township Board of Education, 334 N.J. Super. 162 (App. Div. 2000). Several of these cases, like the matter currently before the Council,

involved constitutional provisions, enabling legislation and statutory construction.

The New Jersey Association of School Business Officials (NJASBO) is a professional organization whose members administer or supervise a variety of operations within New Jersey school districts. Such operations include not only board meetings, but also accounting, budgeting, data processing, environmental issues, facility management, food service management, maintenance, negotiations, payroll, purchasing and transportation. The Association seeks to promote the highest standards of ethics and efficiency, and provides its membership with professional development and support, and collaborates with entities that effect public education.

Among the Association's members are over five hundred Chief Financial Officers, representing an estimated 95% of the total number in the state of New Jersey.

The Association was not involved at the initiation of this matter but has followed the developments of the case due to the substantial impact that the ultimate decision of the dispute will have on the members of the Association. In an effort to familiarize itself with the subject matter of the case and the respective positions of the parties thereto, the Association

has obtained and carefully analyzed the briefs filed by the parties. If the Association is granted leave to appear as amicus it stands ready to abide by any oral argument schedule established by the Court.

For all the foregoing reasons, the Association is uniquely situated to provide the Council with the perspective of its member professionals, who are intimately involved in the administrative functions of boards of education throughout the state. The Association believes its participation in this matter as *amicus curiae* is essential, and requests that the Council grant it permission to proceed as such.

The NJSBA and NJASBO fully understand the role and function of amici curiae and will focus narrowly on the issues outlined below to present an analysis that does not duplicate the arguments made by the parties in this case.

The instant matter involves the question of whether P.L. 2020 c. 44, as amended by P.L. 2021 c. 163 which reallocates the health care cost sharing obligations between school district and eligible employees, constitutes an unfunded mandate in violation of Article VIII, Section 2, Paragraph 5 of the New Jersey Constitution and its supportive legislation, the Local Mandates Act, N.J.S.A. 52:13H-1 et. seq. Amici maintain

that P.L. 2020 c. 44 as amended by P.L. 2021 c. 163 constitutes an unfunded mandate and request that the Council issue a ruling enjoining its enforcement.

NJSBA was actively involved during the public comment stage of the adoption of the underlying bill as it moved through the legislative process. The Legislative Record demonstrates, that on March 19, 2020, prior to the floor vote before the full Senate, NJSBA filed a position statement supporting and proposing amendments to Senate Bill 2273, prior to its enactment. Amici would ask the Council to take "judicial notice" of the following excerpt from that testimony, which is attached in full as Exhibit 1. That testimony notes in relevant part:

Reports indicate that the bill is expected to save local school districts approximately \$670 million. These overall savings are certainly welcome. However, as currently structured, the bill provides no guarantee against an increase in the employer share of health care costs for each individual school district. It is our hope that no individual board of education suffers any adverse consequences. We, therefore, suggest that the bill allow for a district to apply for an opt-out, waiver or exemption if it can demonstrate that the employer portion of health care spending would increase upon implementation of the bill's requirements. Additional consideration should be given to providing boards of education with an "off ramp" that allows them to revert to previous health benefit arrangements should they realize increased costs, rather than savings, post-implementation...

The bill does not sufficiently protect boards of education

from claims that they are violating their existing collective bargaining agreements (CBAs). By applying this bill mid-contract, rather than as CBAs expire, boards may face unfair labor practice claims should they no longer be permitted or able to offer the level of benefits required pursuant to existing CBAs. Consideration should be given to phasing in the bill as CBAs expire and/or maintaining all existing SEHBP plan options for a limited period of time so boards can continue to offer what has been agreed upon by both management and the union.

By transitioning from a "percentage of premium" to a "percentage of salary," employees will lose "skin in the game" with respect to health care spending. Should health care costs rise significantly, employers and taxpayers will be forced to absorb those costs, while employees remain immune to those increases. Protections, such as an "escalator clause," should be inserted into the bill to require that employee contributions increase should premiums rise above a certain level. If employers and employees are both able to enjoy the savings anticipated by this bill, they should also share responsibility for any increased costs.

Further, this Request is timely, as the Council has called for all Requests to Appear as Amicus Curiae to be filed by October 22, 2021. Amici has met this time frame in filing. Therefore, participation by Amici should not cause any delay in this proceeding, nor will it prejudice any party. Rather, Amici's participation will assist in the clarification and resolution of the issues at hand. Should participation be granted, the Amici will urge the Council to rule that P.L. 2020 c. 44 as amended by P.L. 2021 c. 163 is an unfunded mandate and enjoin its enforcement.

B. NJSBA POLICY SUPPORTS STATE FUNDING FOR EDUCATION MANDATES.

The NJSBA is a policy-based organization. Association policy is established, primarily, through action taken at meetings of NJSBA's Delegate Assembly, regular meetings of which take place twice a year. The Delegate Assembly is made up of representatives from all the boards of education of New Jersey, one delegate from each board. NJSBA policy that supports its participation in this matter, set forth in its Manual of Positions and Policies on Education.

Pursuant to File Code 3220:

The NJSBA believes that when a new governor takes office, school districts should receive at least as much state aid as they received in the prior fiscal year and that upward aid adjustments should be made to compensate districts for increased costs in areas including, but not limited to, student enrollment, special education, transportation, insurance, health care and utilities. The State shall not take a school district's allowable accrued surplus by reducing the district's aid in the amount of the surplus.

[Authority: DA 5/17-SR, DA 5/17-CR (School Finance)].

NJSBA's beliefs about the State's school finance system include its belief that the finance system should: "provide funds to support and guarantee a thorough and efficient level of education to all public school children;" "provide state aid for the full excess cost of all mandated special education programs and services;" "provide state funding for the full cost of all other state mandates;" and "promote efficiency in the use of tax dollars."

Taken together, these policies express support for providing a thorough and efficient education to all students in a manner that ensures the most efficient use of tax dollars, and that ensures that new mandates are paid for by the State and/or federal government entity that establishes the particular requirement. That philosophy is the essence of State mandate-State pay and is at the core of this case.

This case has clear statewide impact for all boards of education. There are significant cost implications for school districts that suffered increased costs attributable to the implementation of Chapter 44, as amended. While NJSBA acknowledges that certain districts have not suffered increased costs in implementing Chapter 44, it is clear that other districts have been impacted by increased health costs that are

directly attributable to the Act's implementation.

C. THE ATTORNEY GENERAL'S ARGUMENTS ARE FLAWED; THEY SHOULD BE REJECTED AND THE MOTION TO DISMISS DENIED.

In Point I of the Legal Argument, the Attorney General proffers three reasons in support of the proposition that P.L. 2020 c. Chapter 44 as amended by P.L. 2021 c. 163 ("Chapter 44") is not an unconstitutional mandate under Article VIII, section II, paragraph 5 of the New Jersey Constitution and the Local Mandates Act, N.J.S.A. 52:13H-1 to 22. First, the Attorney General argues Chapter 44 does not require the additional direct expenditure of resources. Secondly, the Attorney General asserts that to the extent that costs are attributable to the implementation of Chapter 44, the mandate is exempted from designation as an unfunded mandate because it implements a provision of the New Jersey Constitution. N.J. Const. art. VIII, § 2, ¶ 5(c)(5); N.J.S.A. 52:13H-3(e). Finally, the Attorney General argues that Chapter 44 cannot be unfunded mandate because it revised and modified a long-established legislative scheme with respect to health benefits for public employees and public school teachers. N.J. Const. art. VIII, § 2, ¶ 5(c)(3); N.J.S.A. 52:13H-3(c). Each of these assertions will be addressed in turn. Amici understands that

the Council is fully familiar with the constitutional mandate and statutory authorization. They are quoted below, in pertinent part, simply as a matter of convenience.

1. Additional Direct Expenditure of Resources

NJSBA urges the Council to determine that a mandate does not pass constitutional muster unless the funding source is explicitly addressed. It would be an easy matter for the implementing body, whether that body be the Legislature or an administrative agency, to demonstrate the body's express intent to rely on that funding source.

In the Matter of a Complaint Filed by Deptford Township, COLM-0003-15, the Council on Local Mandates, (Council) was faced with a complaint by Deptford Township that N.J.S.A. 40A:14-118.1, as adopted constituted an unfunded mandate. That statute required police departments throughout the state, when purchasing new or used police vehicles that were to be used primarily for traffic stops, to ensure that those vehicles were equipped with a mobile video recording system. In conjunction with the adoption of the Act, the Legislature amended N.J.S.A. 39:4-50, the statute prohibiting driving while intoxicated, to include an additional \$25 surcharge to offset the costs of the

video recording devices. The State in Deptford asserted that the township had no standing to challenge the statute because it had yet to incur any expense in purchasing new or used vehicles that would then require the purchase of the mandated video recording equipment. The Council noted that the costs associated with the purchase were neither speculative nor hypothetical because the purchase of a new police vehicle was certain and there was no benefit in waiting until the township actually needed a new car in order to address this complaint.

Similarly, in the present matter, the fact that the district will incur additional costs with respect to implementing a new health care program for employees is inevitable. There is no reason to wait until the district, and many others across the state, suffer actual harm where such harm can be avoided by a declaratory ruling issued by the Council. The direct costs associated with implementation of Chapter 44 are real and demonstrated in the exhibits attached to the instant brief as summarized below.

A. Warren Hills School District

The certification of Donnamarie Palmiere, Business Administrator Warren Hills Regional School District, along with a spreadsheet demonstrating district healthcare costs is

attached as Exhibit 2. In that certification, Ms. Palmiere, indicates that the Warren Hills Regional School District enrolls 1,722 students and the district employees two hundred eighty-one individuals, with one hundred seventy-seven of them enrolled in the district's health care program.

In reviewing the attached spreadsheet, the costs attributable to the implementation of Chapter 44 are again self-evident. Column A of Exhibit 2 shows that one hundred fifteen employees, who have been de-identified, enrolled in the EHP. The salary of each employee is listed in column B, their choice of plan under Chapter 78 in column C, the employee's plan choice under Chapter 44 in column D, and the employee's choice of type of coverage, (single, family, spouse, parent/child) in columns E and F for Chapter's 78 and 44 respectively. It is clear that in migrating from the district's legacy plan to the EHP, each employee but one, employee 50, maintained the same type of coverage, therefore any increase in costs cannot be attributed to an increase related to changes in the type of coverage, e.g., from single to family coverage.

Column G shows the employees contribution toward their health care from January 1, 2021 through June 30, 2021 as result of the Chapter 78 calculation while Column H shows the

employee's contribution over that same time period by virtue of the Chapter 44 formula. In all but seven cases, the employee's contribution decreased, as was generally intended by the legislation. The exact amount of the decreased contribution is shown in Column L.

Columns I and J show the semi-annual health care premium associated with each employee, for January 1, 2021 through June 30, 2021 for Chapter 78 and for January 1, 2021 through June 30, 2021 for Chapter 44 respectively. Again, in the vast majority of cases, the premium has decreased with the exact amount of that decrease listed in column K. The total in Column K shows a decrease in district premiums of \$15,619.46. However, this reduction in premium costs must be compared to the net change in contributions received from district employees as is listed in Column L. This Column L shows the difference between the employee contribution under Chapter 78 (Column G) compared against the employee contribution under Chapter 44 (Column H). It is notable that in almost every instance, the net change in contribution results in a decreased contribution to the district under Chapter 44, as compared to Chapter 78, i.e., the change between column G and column H. According to the district's spreadsheet, despite a reduction in premiums, the

district received \$212,695.38 less in contributions under Chapter 44 than under Chapter 78. Finally, column M contains the net increase or decrease in district health care costs for each employee. The column clearly shows increased costs to the district in every instance resulting in an overall increase of \$197,075.92 in healthcare costs that are directly attributable to the implementation of Chapter 44.

B. Bogota Township School District

The certification of Irfan Evcil, Business Administrator Bogota Public School District, along with a spreadsheet demonstrating district healthcare costs is attached as Exhibit 3. In that certification, Mr. Evcil indicates that the Bogota School District enrolls 1,186 students and the district employees one hundred forty-five employees, one hundred seventeen of whom are enrolled in the district's health care program.

In reviewing the attached spreadsheet, the costs attributable to the implementation of Chapter 44 are again self-evident. Column A of Exhibit 3 shows that twenty-nine employees enrolled in the EHP. As outlined in Mr. Evcil's certification, Exhibit 3 shows the de-identified employees in Column A. The salary of each employee is listed in column B, their choice of

plan under Chapter 78 in column C, the employee's plan choice under Chapter 44 in column D, and the employee's choice of type of coverage, (single, family, spouse, parent/child) in columns E and F for Chapter's 78 and 44 respectively. It is clear that in migrating from the district's legacy plan to the EHP, each employee maintained the same type of coverage, except employee EE23, therefore any increase in costs cannot be attributed to an increase related to changes in the type of coverage, e.g., from single to family coverage.

Column G shows the employee's contribution towards their health care from January 1, 2021 through June 30, 2021 as result of the Chapter 78 calculation while column H shows the employee's contribution over that same time period by virtue of the Chapter 44 formula. In each instance, the employee's contribution decreased, as intended by the legislation. The exact amount of the decreased contribution is shown in Column L.

Columns I and J show the semi-annual health care premium associated with each employee, for January 1, 2021 through June 30, 2021 for Chapter 78 and for January 1, 2021 through June 30, 2021 for Chapter 44 respectively. Unlike Hunterdon County above, in every instance in Bogota, the district premium has decreased for each employee, the exact amount is listed in

column K. The total in Column K shows a decrease in district premiums of \$19,404.00.

However, this decrease in premiums must be compared to the net change in contributions received from district employees as is listed in Column L. Column L shows the difference between employee contributions under Chapter 78 (Column G) compared against the employee contribution under Chapter 44 (Column H). It is notable that in every instance, the net change in contribution results in a decreased contribution to the district under Chapter 44, as compared to Chapter 78, i.e., the change between column G and column H. According to the district's spreadsheet, despite the reduction in healthcare premiums shown in Column K, Column L shows that the district received \$39,066.41 less in contributions under Chapter 44 than under Chapter 78. Finally, column M contains the net increase or decrease in district health care costs for each employee. The column clearly shows increased costs in every instance resulting in an overall increase of \$19,662.41 in healthcare costs that are directly attributable to the implementation of Chapter 44.

C. Boonton Township School District

The certification of Steven Gardberg, Business Administrator Boonton Town School District, along with a spreadsheet demonstrating district healthcare costs is attached as EXHIBIT 4. In that certification, Mr. Gardberg indicates that the Boonton School District enrolls 1,461 students and the district employees two hundred seventy-five employees, two hundred twenty-one of whom are enrolled in the district's health care program.

In reviewing the attached spreadsheet, the costs attributable to the implementation of Chapter 44 are once again self-evident. Column A of Exhibit 4 shows that seventy-five employees enrolled in the EHP. As outlined in Mr. Gardberg's certification, Exhibit 4 shows the de-identified employees in Column A. The salary of each employee is listed in column B, their choice of plan under Chapter 78 in column C, the employee's plan choice under Chapter 44 in column D, and the employee's choice of type of coverage, (single, family, spouse, parent/child) in columns E and F for Chapter's 78 and 44 respectively. It is clear that in migrating from the district's legacy plan to the EHP, each employee maintained the same type of coverage, therefore any increase in costs cannot be

attributed to an increase related to changes in the type of coverage, e.g., from single to family coverage.

Column G shows the employee's contribution towards their health care from January 1, 2021 through June 30, 2021 as result of the Chapter 78 calculation while column H shows the employee's contribution over that same time period by virtue of the Chapter 44 formula. In each instance, the employee's contribution decreased, as intended by the legislation. The exact amount of the decreased contribution is shown in Column L.

Columns I and J show the semi-annual health care premium associated with each employee, for January 1, 2021 through June 30, 2021 for Chapter 78 and for January 1, 2021 through June 30, 2021 for Chapter 44 respectively. While a few employees in Boonton experienced a reduction in premiums, the majority of employees experienced an increase in premiums. The exact amount of that increase or decrease is listed in column K. The total in Column K shows an increase in district premiums of \$30,808.64.

However, this decrease in premiums must be compared to the reduction in contributions received from district employees as is listed in Column L. Column L shows the difference between

employee contributions under Chapter 78 (Column G) compared against the employee contributions under Chapter 44 (Column H). It is notable that in every instance, the net change in contribution results in a decreased contribution to the district under Chapter 44, as compared to Chapter 78, i.e., the change between column G and column H. According to the district's spreadsheet, along with the increase in healthcare premiums shown in Column K, Column L shows that the district received \$70,778.26 less in contributions under Chapter 44 than under Chapter 78. Finally, column M contains the net increase or decrease in district health care costs for each employee. The column clearly shows increased costs in every instance resulting in an overall increase of \$101,586.90 in healthcare costs that are directly attributable to the implementation of Chapter 44.

D. Hackettstown School District

The certification of Timothy Havlusch, Business Administrator Hackettstown Public School District, along with a spreadsheet demonstrating district healthcare costs is attached as Exhibit 5. In that certification, Mr. Havlusch indicates that the Hackettstown School District enrolls 1,506 students and the district employs approximately three hundred

individuals, with approximately two hundred four employees enrolled in the district's health care program.

In reviewing the attached spreadsheet, the costs attributable to the implementation of Chapter 44 are again self-evident. Column A of Exhibit 5 shows that seventy-three employees, who have been de-identified, enrolled in the EHP. The salary of each employee is listed in column B, their choice of plan under Chapter 78 in column C, the employee's plan choice under Chapter 44 in column D, and the employee's choice of type of coverage, (single, family, spouse, parent/child) in columns E and F for Chapter's 78 and 44 respectively. It is clear that in migrating from the district's legacy plan to the EHP, each employee maintained the same type of coverage, therefore any increase in costs cannot be attributed to an increase related to changes in the type of coverage, e.g., from single to family coverage.

Column G shows the employees contribution toward their health care from January 1, 2021 through June 30, 2021 as result of the Chapter 78 calculation while Column H shows the employee's contribution over that same time period by virtue of the Chapter 44 formula. In each case, the employee's

contribution decreased, as intended by the legislation. The exact amount of the decreased contribution is shown in Column L.

Columns I and J show the semi-annual health care premium associated with each employee, for January 1, 2021 through June 30, 2021 for Chapter 78 and for January 1, 2021 through June 30, 2021 for Chapter 44 respectively. Again, in every instance, except seven, the premium has decreased. The exact amount of that decrease is listed in column K. The total in Column K shows a decrease in district premiums of \$49,231.98. However, the net change in contributions received from district employees is listed in Column L. This column shows the difference between the employee contribution under Chapter 78 (Column G) compared against the employee contribution under Chapter 44 (Column H). It is notable that in every instance, the net change in contribution results in a decreased contribution to the district under Chapter 44, as compared to Chapter 78, i.e., the change between column G and column H. This is true even for employee 35, where the premium increased instead of decreasing. According to the district's spreadsheet, despite a reduction in premiums, the district received \$90,764.82 less in contributions under Chapter 44 than under Chapter 78. Finally, column M contains the net increase or

decrease in district health care costs for each employee. The column clearly shows increased costs to the district in every instance resulting in an overall increase of \$41,532.84 in healthcare costs that are directly attributable to the implementation of Chapter 44.

E. Hunterdon County Educational Services Commission

As demonstration of costs directly attributable to Chapter 44, Amici have included the certifications of several school district business administrators. The certification of Heidi Gara, Hunterdon County Educational Services Commission, along with a spreadsheet demonstrating district healthcare costs is attached as Exhibit 6. In that certification, Ms. Gara indicates that as an educational services commission, they enroll no students; nevertheless, the district employees three hundred sixty-four employees, ninety-five of whom are enrolled in the district's health care program.

In reviewing the included spreadsheet, the costs attributable to the implementation of Chapter 44 are self-evident. Column A of Exhibit 6 shows that twenty-four employees enrolled in the Educator's Health Plan ("EHP"). As outlined in Ms. Gara's certification, Exhibit 6 shows the de-identified employees in Column A. The salary of each employee is listed in

column B, their choice of plan under Chapter 78 in Column C, the employee's plan choice under Chapter 44 in column D, and the employee's choice of type of coverage, (single, family, spouse, parent/child) in columns E and F for Chapters 78 and 44 respectively. It is clear that in migrating from the district's legacy plan to the EHP, each employee maintained the same type of coverage, therefore any increase in costs cannot be attributed to an increase related to changes in the type of coverage, e.g., from single to family coverage.

Column G shows the employee's contribution toward their health care costs from January 1, 2021 through June 30, 2021 as result of the Chapter 78 calculation while Column H shows the employee's contribution over that same time period by virtue of the Chapter 44 formula. In each instance save one (EE17), the employee's contribution decreased, as generally intended by the legislation. The exact amount of the decreased employee contribution is shown in Column L.

Columns I and J show the semi-annual health care premium associated with each employee, for January 1, 2020 through June 30, 2020 for Chapter 78 and for January 1, 2021 through June 30, 2021 for Chapter 44 respectively. It is noteworthy that in every instance, the healthcare premium has increased for each

employee, despite the implementation of Chapter 44. The exact amount of that increase is listed in Column K. The total in Column K shows an increase in district premiums of \$51,255.06.

In column L, the net change in contributions received from district employees is listed; this column shows the difference between the employee contribution under Chapter 78 (Column G) compared to the employee contribution under Chapter 44 (Column H). It is notable that in every instance save one (EE17), the net change in contribution results in a decreased contribution to the district under Chapter 44, as compared to Chapter 78. According to the district's spreadsheet, the district received \$5,004.94 less in contributions under Chapter 44 than under Chapter 78. Finally, Column M contains the net increase or decrease in district health care costs for each employee. Column M shows the increase in premiums found in Column K combined with the decreased employee contribution found in Column L. Column M clearly shows increased costs to the district in every instance resulting in an overall increase of \$56,260 in healthcare costs that are directly attributable to the implementation of Chapter 44.

F. Morris Plains

The certification of Catherine Jenisch, Business Administrator Morris Plains School District, along with a spreadsheet demonstrating district healthcare costs is attached as Exhibit 7. In that certification, Ms. Jenish indicates that the Morris Plains School District enrolls 813.5 students and the district employees one hundred ten employees, sixty-nine of whom are enrolled in the district's health care program.

In reviewing the attached spreadsheet, the costs attributable to the implementation of Chapter 44 are once again self-evident. Column A of Exhibit 7 shows that five employees are enrolled in the EHP. As outlined in Ms. Jenish's certification, Exhibit 7 shows the de-identified employees in Column A. The salary of each employee is listed in column B, their choice of plan under Chapter 78 in column C, the employee's plan choice under Chapter 44 in column D, and the employee's choice of type of coverage, (single, family, spouse, parent/child) in columns E and F for Chapter's 78 and 44 respectively. It is clear that in migrating from the district's legacy plan to the EHP, each employee maintained the same type of coverage, therefore any increase in costs cannot be

attributed to an increase related to changes in the type of coverage, e.g., from single to family coverage.

Column G shows the employee's contribution toward their health care from January 1, 2021 through June 30, 2021 as result of the Chapter 78 calculation while column H shows the employee's contribution over that same time period by virtue of the Chapter 44 formula. In each instance, the employee's contribution decreased, as intended by the legislation. The exact amount of the decreased contribution is shown in Column L.

Columns I and J show the semi-annual health care premium associated with each employee, for January 1, 2021 through June 30, 2021 for Chapter 78 and for January 1, 2021 through June 30, 2021 for Chapter 44 respectively. In every instance, the premium decreased; the exact amount of that decrease is listed in column K. The total in Column K shows a decrease in district premiums of \$6,366.06.

However, this decrease in premiums must be compared to the reduction in contributions received from district employees as is listed in Column L. Column L shows the difference between employee contributions under Chapter 78 (Column G) compared

against the employee contribution under Chapter 44 (Column H). It is notable that in every instance, the net change in contribution results in a decreased contribution to the district under Chapter 44, as compared to Chapter 78, i.e., the change between column G and column H. According to the district's spreadsheet, despite the decrease in healthcare premiums shown in Column K, Column L shows that the district received \$8,500.78 less in contributions under Chapter 44 than under Chapter 78. Finally, column M contains the net increase or decrease in district health care costs for each employee. The column clearly shows increased costs in every instance, except one, resulting in an overall increase of \$2,134.72 in healthcare costs that are directly attributable to the implementation of Chapter 44.

G. Warren County Technical School

The certification of Amy M. Barkman, Business Administrator Warren County Technical School, along with a spreadsheet demonstrating district healthcare costs is attached as Exhibit 8. In that certification, Ms. Barkman, indicates that the Warren County Technical School enrolls 445 students and the district employees 70 individuals, with 55 of which are enrolled in the district's health care program.

In reviewing the attached spreadsheet, the costs attributable to the implementation of Chapter 44 are again self-evident. Column A of Exhibit 8 shows that fifteen de-identified employees have been enrolled in the EHP. The salary of each employee is listed in column B, their choice of plan under Chapter 78 in column C, the employee's plan choice under Chapter 44 in column D, and the employee's choice of type of coverage, (single, family, spouse, parent/child) in columns E and F for Chapter's 78 and 44 respectively. It is clear that in migrating from the district's legacy plan to the EHP, each employee maintained the same type of coverage, therefore any increase in costs cannot be attributed to an increase related to changes in the type of coverage, e.g., from single to family coverage.

Column G shows the employees contribution toward their health care from January 1, 2021 through June 30, 2021 as result of the Chapter 78 calculation while Column H shows the employee's contribution over that same time period by virtue of the Chapter 44 formula. In every instance, the employee's contribution decreased, as was intended by the legislation. The exact amount of the decreased contribution is shown in Column I.

Columns I and J show the semi-annual health care premium associated with each employee, for January 1, 2021 through June 30, 2021 for Chapter 78 and for January 1, 2021 through June 30, 2021 for Chapter 44 respectively. Again, in every instance, the premium has decreased with the exact amount of that decrease listed in column K. The total in Column K shows a decrease in district premiums of \$46,188.72. However, this reduction in premium costs must be compared to the net change in contributions received from district employees as is listed in Column L. This Column L shows the difference between the employee contribution under Chapter 78 (Column G) compared against the employee contribution under Chapter 44 (Column H). It is notable that in almost every, the net change in contribution results in a decreased contribution to the district under Chapter 44, as compared to Chapter 78, i.e., the change between column G and column H. According to the district's spreadsheet, despite a reduction in premiums, the district received \$55,507.51 less in contributions under Chapter 44 than under Chapter 78. Finally, column M contains the net increase or decrease in district health care costs for each employee. The column clearly shows increased costs to the district in every instance resulting in an overall increase of

\$9,318.79 in healthcare costs that are directly attributable to the implementation of Chapter 44.

In support of the above demonstration of direct additional costs attributable to the implementation of Chapter 44, Amici would respectfully redraw the Council's attention to In re: Complaint filed by Deptford Township supra. As noted above, in Deptford, the complainant township objected to a requirement, implemented pursuant to N.J.S.A. 40A:14-118.1, requiring the township to acquire a mobile video recording system to be used primarily for traffic stops and installed in police vehicles. To fund the purchase of the recording systems, the Legislature amended N.J.S.A. 39: 40-50, the statute prohibiting driving while intoxicated, to provide a \$25 fee to be used for the cost of equipping police vehicles with the mobile video recording systems.

In response, the State argued, in part, that Deptford's claim was purely speculative because the township had not demonstrated any immediate plan to purchase any police vehicles and may not need to acquire vehicles in the future. Therefore, according to the State, the statute posed no "discernable" mandate for the township. The Council, in response, indicated that the State's argument ignored reality as it was

indisputable that Deptford, and other municipalities around the State faced the eventuality of purchasing new vehicles and that early guidance would benefit those municipalities.

Turning to the substance of that matter, the Council noted that while Deptford had submitted two cost proposals solicited from potential vendors and a study showing that the \$25 surcharge would be woefully inadequate to meet the costs of the video recording equipment, the State failed to address Deptford's figures and instead only offered "a litany of factors that might possibly limit or reduce Deptford's projected costs."

Similarly, in the present matter, the State insists that the implementation of Chapter 44 will not result in increased costs despite the districts' initial projected and now demonstrated costs. The State's brief then lists a number of factors that seek to demonstrate options that are available to districts, including that of collective negotiations. However, the State's brief omits the clear costs of implementing Chapter 44 and instead asserts that the districts must negotiate their funding. This willful blindness to the facts of the matter does not support the State's demand for summary judgment. The State's brief acknowledges that additional costs may be

incurred by districts as they transition into the EHP, but then posits that the district can completely mitigate those increased costs at the bargaining table. Such a directive certainly does not adhere to the state mandate/state pay intent of the constitutional amendment. Moreover, allowing school districts to negotiate for supplemental funding from the union does not constitute the designation of a resource as set forth in the statute. Instead of providing a reliable revenue source for school districts, Chapter 44 merely allows district to turn to the bargaining table to ask their unions for funding that the state has failed to provide.

2. Authorized Resources

The State attached great weight to Section 8 of P.L. 2020 c. 4 and P.L. 2021 c. 163 ("Section 8"). As amended, Section 8 directs the school district to engage in collective negotiations where the district's previous health plan was less costly to the district than the New Jersey's Educator's Health Plan, established pursuant to Chapter 44.

However, while the State's brief goes to great lengths to explain the collective negotiations procedure contained in N.J.S.A. 34:13A-31 to -49, the School Employees Contract

Resolution and Equity Act, the State's brief never mentions the fact that the espoused multi-stage process, including fact-finding investigatory stages, and super-conciliation, never mandates that the parties agree. Therefore, because there is no mechanism to force the union to agree to terms, Section 8 is fatally flawed. The amended statute does not identify a funding source, instead it requires districts to go negotiate their funding with the union as such, the funding mechanism set forth in statute is illusory at best. In essence, the State points to an existing procedure established to facilitate the settlement of collective negotiations between boards of education and their respective majority representatives and admonishes Petitioners for not negotiating sufficient funding to meet their health care obligations. Accordingly, the State has not so much identified a resource as it has identified a procedure to negotiate for additional and necessary funding. This procedure was not contemplated by the constitutional prohibition at issue in the instant matter.

The Council, in Deptford, addressed a similar issue,

There would be little substance in the constitutional "State mandate/State pay directive" if the Legislature could avoid it by expressly electing to provide a specified partial amount of funding and leave an acknowledged balance of the cost to be shouldered by the local units. As stated in [other matters], the Council

cannot allow the constitution "to be frustrated by giving blind deference to the Legislature's method of funding the costs of a mandate, if that method is seriously flawed to the point of being illusory." [In re Complaint Filed by Deptford Township, Council on Local Mandates, February 17, 2016, available at <https://www.state.nj.us/localmandates/decisions1Deptford-coltm-0003-15.html> (citations omitted).]

Similarly, in the present matter, the State's method of funding Chapter 44 is seriously flawed to the point of being illusory where no set amount is specified nor is any date that the funding might become available established. Because it is generally understood that collective negotiations can last for extended periods, the district has no way of determining the funding to be received via collective negotiations or whether and to what extent such funding may fluctuate based on employee migration pursuant to Chapter 44.

3. Recognized Exceptions

N.J. Const., Article VIII, section II, paragraph 5 (c) (1) and N.J.S.A. 52:13H-3 state that among the categories of laws and rules or regulations that shall not be unfunded mandates are:

“those which are required to comply with federal laws or rules or to meet eligibility standards for federal entitlements.” (emphasis supplied)

This type of funding mechanism was addressed by the Council in In the Matter of Complaints filed by the Special Services School Districts of Burlington, Atlantic, Cape May, and Bergen Counties, (July 26, 2007,)

<https://nj.gov/localmandates/decisions/7-26-07opinion.htm>. In

that matter, the Council granted the complainant school districts motion for summary judgment where the State sought to reduce the age-span in certain special education classrooms from four to three years.

In that matter, in addressing the funding question, the Commissioner of Education argued that the regulation changing the grade-span allowance would not result in any additional direct costs to the districts, but even if it should, she pointed to a generalized appropriation of additional State aid to school districts and noted that other regulatory changes could give districts the flexibility to reorganize other services and thereby realize savings that could offset any cost of complying with the regulation. In response, the Council noted:

The "offset" argument raises a question that is not directly addressed by N.J. Const. art. VIII, § 2, ¶ 5(a) or the LMA. Each implicitly assumes that a specific source of funding will be identified to pay for the new mandate, and that the mandate either will or will not be constitutional depending on whether specific new funding is required. Here, the Commissioner argues that the Legislature and the Department have indirectly accomplished the equivalent of a specific appropriation by creating a new source of revenue in the form of increased State aid to education or by administrative savings.

The flaw in these arguments is that neither the State aid nor the administrative savings are earmarked for implementing [the regulation], if some or all of it is used for that purpose, doing so diminishes the school district's ability to use the "new" money for other equally appropriate purposes that in its discretion it might prefer. Giving resources to local governments on the one hand and immediately taking them away on the other in the form of a new unfunded mandate frustrates the principles of N.J. Const. art. VIII, § 2, ¶ 5(a) and the LMA. In addition, without a clearly earmarked link between the purported new source of revenue and the new mandate to which it is applied, there will be potential problems of proof as the same bundle of State aid or the same administrative savings are cited to justify more than one unfunded mandate. The Commissioner's "bookkeeping" analysis is unworkable and would risk opening a loophole that could severely undermine the "State mandate/State pay" principle.

It is respectfully submitted that the State's argument is inconsistent with the spirit and intent of the voter-approved constitutional amendment on State mandate, State pay and its enabling legislation, the Local Mandates Act, N.J.S.A. 52:13H-1 et. seq. The voters adopted the constitutional amendment prohibiting unfunded mandates in reaction to the growing burden

of local property taxes. As noted in the Legislature's findings and declarations, "the purpose of this constitutional provision is to prevent the State government from requiring units of local government to implement additional or expanded activities without providing funding for those activities." N.J.S.A.

52:13H-1(1)(b).

The State's argument in the present matter is analogous to the State's argument in Burlington. The "offset" savings realized, to the extent they exist at all, can be used to justify all manner of State mandated expenditures. In essence, the exception would swallow the rule because the State could simply point to the collective bargaining agreement and tell districts to simply negotiate sufficient funding to support the mandate. Clearly this application is not consistent with the constitution nor statutory intent.

For the foregoing reasons, Amici believes that the Attorney General's arguments are flawed and should be rejected. The Motion to Dismiss should be denied.

D. Chapter 44 IS AN UNFUNDED MANDATE UPON BOARDS OF EDUCATION AND THE COUNCIL SHOULD ENJOIN ITS ENFORCEMENT.

The State's brief argues that the mandate set forth in Chapter 44, as amended, does not constitute an unfunded mandate

because it falls under an exception, namely that it implements a provision of the New Jersey Constitution. Article VIII, section 2, paragraph 5(c) of the New Jersey Constitution provides, in pertinent part:

Notwithstanding anything in this paragraph to the contrary, the following categories of laws or rules or regulations issued pursuant to a law, shall not be considered unfunded mandates:

(5) those which implement the provisions of this Constitution...

The State's brief argues that the reference in the Constitution to collective negotiations should somehow qualify Chapter 44, as amended, under the above exemption. However, the State cannot simply identify a constitutional reference and assert that the Act now implements the constitution. Here, it is clear that the right to collectively negotiate contemplates an even-handed open bargaining process where both parties have discretion to determine the terms and conditions of employment. Here the practical effect of the State's argument is that the State has mandated the health care to be provided to district employees and when that health

care proves to be more expensive to the district, further mandates that the district negotiate concessions from those same employees. A simpler answer is evident, districts should be allowed to keep the health care benefits packages where moving to the State plan is more costly. Certainly, that discretion fully supports the "local control" touted in the State's brief.

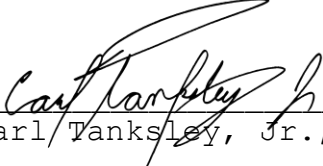
CONCLUSION

For the reasons set forth herein, Amici respectfully submit that NJSBA and NJASBO should be permitted to appear as Amici Curiae in this matter. The instant case raises an issue of statewide importance to boards of education, making participation by the NJSBA and NJASBO as Amici Curiae helpful in the resolution of this issue. The Attorney General's arguments as to why P.L. 2020 c. 44, as amended by P.L. 2021 c. 163 is an unfunded mandate are flawed and should be rejected. The Motion to Dismiss should be denied. The Council on Local Mandates should find that the statute as amended is an unfunded mandate on boards of education. The statute did not authorize resources to offset the additional direct expenditures required for its implementation by boards of education and it does not fall under any of the unfunded mandate exceptions. The Council

should enjoin its enforcement.

Respectfully submitted,

Carl Tanksley, Jr., Esq.
Acting General Counsel

By: 
Carl Tanksley, Jr., Esq.

Date: October 28, 2021

Exhibit 1



March 19, 2020

NJSBA Position Statement

SUPPORTING & PROPOSING AMENDMENTS to Senate Bill No. 2273 (Sweeney / Cryan)

Requires SEHBP and eligible employers that do not participate in the SEHBP to provide certain plans for public education employees and certain public education retirees.

The New Jersey School Boards Association (NJSBA), a federation of local school districts and associate charter school members, appreciates the opportunity to provide feedback on Senate Bill No. 2273. This bill would require the School Employees Health Benefits Program (SEHBP) and eligible employers that do not participate in the SEHBP to provide certain plans for public education employees and certain public education retirees. The NJSBA strongly supports the intent of this legislation to reduce health costs for local boards of education, provide financial relief to school employees and generate taxpayer savings – a presumably “win-win-win” scenario. We commend the sponsors for their thoughtful approach that has the potential to generate billions of dollars in savings over the next decade.

As the sponsors of this legislation are acutely aware, employee health care coverage is one of the primary cost drivers in school district budgets, and one that has proven difficult to control. For decades, local boards of education have struggled to cope with the task of providing their employees with health care coverage that is: a) of a high enough quality to attract and retain a first-class workforce, b) cost-effective and does not crowd out other important educational priorities, and c) provided at a price that is responsible to the taxpayer. The landmark pension and health benefits reform legislation, known as “Chapter 78” and championed by the same sponsor of this bill, went a long way towards helping districts absorb rising health care costs. That policy initiative enabled districts to avoid draconian cuts in staff, programs and services while mitigating tax increases, which was particularly valuable during the economic recession and through years when the state failed to meet its obligations under the school funding formula. However, despite the financial benefit to boards of education, it is apparent that districts and their employees still struggled to keep up with rising health care costs that have historically increased at a faster pace than revenues and salary increases. Clearly, more can and should be done to control the overall cost of health care. This bill is a significant step in that direction.

While supportive of the bill’s goal, we have several comments, questions, concerns and suggestions that we hope the sponsors will take into consideration before this bill moves forward. These points are intended to make the proposal more practical and beneficial to each of the member districts we represent.

- First, before this bill moves any closer to the governor’s desk, a comprehensive fiscal analysis should be performed on a district-by-district basis to identify the amount of savings that each board of education, as well as their employees and taxpayers, can expect to realize. This analysis should be made public so that better informed decisions can be made by the legislators who will vote on the bill, as well district staff who will be tasked with complying with its requirements. Any analysis that has already been performed by actuaries to estimate the savings should also be released prior to final action on the bill. Because this legislation would have a significant impact on every school district’s finances and operations, we encourage the Legislature to make sure the final product is one that will benefit all stakeholders.

- Reports indicate that the bill is expected to save local school districts approximately \$670 million. These overall savings are certainly welcome. However, as currently structured, the bill provides no guarantee against an increase in the employer share of health care costs for each individual school district. It is our hope that no individual board of education suffers any adverse consequences. We, therefore, suggest that the bill allow for a district to apply for an opt-out, waiver or exemption if it can demonstrate that the employer portion of health care spending would increase upon implementation of the bill's requirements. Additional consideration should be given to providing boards of education with an "off ramp" that allows them to revert to previous health benefit arrangements should they realize increased costs, rather than savings, post-implementation.
- Currently, more than two-thirds of the state's public school districts do not participate in the SEHBP, instead choosing to self-insure, be part of joint insurance funds, or offer fully-insured health plans. The NJSBA proposes granting "non-SEHBP" districts the ability to unilaterally opt *into* the SEHBP if they can demonstrate that such a move would save the district and taxpayers money. Employees would be held harmless as they would continue to pay a percentage of their salary (rather than a percentage of premium) should they opt into the one of new plans created under the legislation. The SEHBP would essentially become the "ceiling" for health benefit costs paid by districts, and granting districts the ability to unilaterally opt into the SEHBP would enable them to maximize district and taxpayer savings made possible by the bill. Granting this authority would have the added benefit of increasing the viability of the SEHBP by attracting more districts into the program, which has witnessed a sharp decline in participation in recent years.
- The bill does not sufficiently protect boards of education from claims that they are violating their existing collective bargaining agreements (CBAs). By applying this bill mid-contract, rather than as CBAs expire, boards may face unfair labor practice claims should they no longer be permitted or able to offer the level of benefits required pursuant to existing CBAs. Consideration should be given to phasing in the bill as CBAs expire and/or maintaining all existing SEHBP plan options for a limited period of time so boards can continue to offer what has been agreed upon by both management and the union.
- By transitioning from a "percentage of premium" to a "percentage of salary," employees will lose "skin in the game" with respect to health care spending. Should health care costs rise significantly, employers and taxpayers will be forced to absorb those costs, while employees remain immune to those increases. Protections, such as an "escalator clause," should be inserted into the bill to require that employee contributions increase should premiums rise above a certain level. If employers and employees are both able to enjoy the savings anticipated by this bill, they should also share responsibility for any increased costs.
- As Chapter 78 "sunsetting" across the state, many boards of education negotiated contracts with their unions that provided some form of "relief" from adverse financial impacts resulting from the employee premium sharing requirements of the law. Examples include lump sum stipends, rebates, contribution "holidays" and "relief funds" that the union distributes to individuals as they choose. The Legislature is now contemplating "Chapter 78 relief" for all school employees. It would be inappropriate, and potentially costly, for employees to be able to enjoy both the relief included in their respective CBAs and any financial relief resulting from this bill's implementation. Any employee who opts into the newly created plans under S-2273 (and therefore shifts into a "percentage of salary" contribution schedule) should forfeit the right to any previously negotiated contractual provisions that were intended to offset increased health care costs post-Chapter 78.
- To streamline implementation, S-2273 should explicitly direct state agencies, including but not limited to the Department of Education and the Division of Pension and Benefits, to provide specific guidance to school districts throughout the implementation process. This will promote consistency and mitigate administrative confusion.

- S-2273 requires school districts to submit various reports on an annual basis. To promote transparency and the sharing of information, we recommend that appropriate state agencies compile an annual report for public dissemination that includes findings, data and statistics on the bill's implementation. This will ensure that districts, affected stakeholders and the general public understand the impact that the legislation is having across the state and in individual districts and whether it is achieving its intended goal of generating savings for districts, employees and taxpayers.

Thank you for your consideration of the NJSBA's position on this critical legislation. Any questions may be directed to Jonathan Pushman, NJSBA Legislative Advocate, at (609) 278-5248 or jpushman@njsba.org.

Exhibit 2

Carl Tanksley, Jr, Esq.
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Attorney for New Jersey School
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<p>In re Complaint Filed by the Gloucester City Board of Education Regarding P.L. 2020, Chapter 44.</p>	<p>COUNCIL ON LOCAL MANDATES</p> <p>DOCKET NO. COLM-0001-21 Franklin Twp. BOE</p> <p>CERTIFICATION OF DONNAMARIE PALMIERE, BUSINESS ADMINISTRATOR WARREN HILLS REGIONAL SCHOOL DISTRICT</p>
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I, Donnamarie Palmiere, being of full age, hereby
certify as follows:

1. I am the Business Administrator of Warren Hills
Regional school district. As such, I am fully
aware of and familiar with the financial
operations of the school district.

2. The Warren Hills Regional School District is
established as a local school district pursuant
to N.J.S.A. 18A:1-1 and is conducted by and
under the supervision of the Warren Hills
Regional Board of Education, pursuant to
N.J.S.A. 18A:10-1, with a central office
located at 89 Bowerstown Road, Washington, NJ
07882.

Regional Board of Education has the authority to "perform all acts and so all things consistent with law and the rules of the state board, necessary for the lawful and proper conduct, equipment and maintenance of the public schools of the district."

4. The most recent survey of student enrollment, completed on or before October 15, 2020, shows actual student enrollment of 1,722 students.
5. Currently, the district staffing includes 281 employees, 177 of whom are enrolled in the health care program offered by the district.
6. I am aware that pursuant to P.L. 2020 c. 44, as of January 1, 2021 the school district was required to offer the New Jersey Educators Health Plan (NJEHP) to all eligible staff members employed in the district.
7. As of January 1, 2021, the district completed the enrollment of existing staff and the enrollment of new staff into the NJEHP for the 2020-21 school year, with 115 members, 65 percent, deciding to or required to enroll in the NJEHP.

8. Attachment A of this certification is a


spreadsheet of employee enrollment that includes the following regarding current employees:

- a. De-identified employees in the district (column A);
- b. The annual salary of each employee (column B);
- c. Each employee's selection of medical/RX plan under Chapter 78 (column C);
- d. Each employee's selection of medical/RX plan under Chapter 44 (column D);
- e. The type of coverage selected under chapter 78 (column E);
- f. The type of coverage selected under chapter 44 (column F);
- g. Employee financial contribution as a percentage of employee premium under chapter 78 (column G);
- h. Employee financial contribution as a percentage of employee salary under chapter 44 (column H);
- i. Semi-Annual Medical and Rx premium under chapter 78 for January 1, to June 30 2021 (column I);
- j. Semi-annual Medical and Rx premium under chapter 44 for January 1, 2021-June 30, 2021 (column J);

- k. Net change in premium district costs to district moving from chapter 78 to chapter 44 (column K);
- l. Net change in employee contribution to district moving from chapter 78 to chapter 44 (column L);
- m. The net savings or increased cost to the district for January 1 to June 30, 2021 (column M).

I hereby certify that the foregoing statements made by me are true. I understand if I have made a willfully false statement, I am subject to punishment.

Date 10/27/21


Donnamarie Palmiere,
Business Administrator/Board Secretary

	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	District: Warren Hills													
2	Effect of Employee Enrollment in EHP from January 1, 2021 through June 30, 2021							Type of Plan	SEHBP					
3	De-Identified Employee	Annual Salary 2020-21	Employee Selected Healthcare Plan Chap 78	Employee Selected Healthcare Plan Chap 44	Type of Coverage Chap 78 (Single, Parent/Child, Spouse, Family)	Type of Coverage Chap 44 (Single, Parent/Child, Spouse, Family)	Employee Contribution under Chap 78 January 1, 2021-June 30, 2021	Employee Contribution under Chap 44 January 1, 2021-June 30, 2021	Semi-Annual Medical and Rx Premium Chap 78 January 1, 2021-June 30, 2021	Semi-Annual Medical and Rx Premium Chap 44 January 1, 2021-June 30, 2021	Net change in premium to district Increase (Decrease)	Net change in contribution to district Increase (Decrease)	Net Increase/Decrease in District Costs per employee Cost (Savings)	
4	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	
5	EE1	\$ 92,495	Direct Access	NJEHP	Single	Single	\$ 2,899.31	\$1,017.45	\$8,527.38	\$8,017.80	-\$509.58	-\$1,881.86	\$1,372.28	
6	EE2	\$ 78,350	Direct Access	NJEHP	Single	Single	\$ 2,814.04	\$1,096.90	\$8,527.38	\$8,017.80	-\$509.58	-\$1,717.14	\$1,207.56	
7	EE3	\$ 58,085	Direct Access	NJEHP	Single	Single	\$ 1,961.30	\$958.40	\$8,527.38	\$8,017.80	-\$509.58	-\$1,002.89	\$493.31	
8	EE4	\$ 88,445	Direct Access	NJEHP	Single	Single	\$ 2,899.31	\$1,238.23	\$8,527.38	\$8,017.80	-\$509.58	-\$1,661.08	\$1,151.50	
9	EE5	\$ 62,045	Direct Access	NJEHP	Single	Single	\$ 2,302.39	\$682.50	\$8,527.38	\$8,017.80	-\$509.58	-\$1,619.90	\$1,110.32	
10	EE6	\$ 94,520	Direct Access	NJEHP	Single	Single	\$ 2,899.31	\$1,039.72	\$8,527.38	\$8,017.80	-\$509.58	-\$1,859.59	\$1,350.01	
11	EE7	\$ 94,520	Direct Access	NJEHP	Single	Single	\$ 2,899.31	\$1,417.80	\$8,527.38	\$8,017.80	-\$509.58	-\$1,481.51	\$971.93	
12	EE8	\$ 66,170	Direct Access	NJEHP	Single	Single	\$ 2,472.94	\$827.13	\$8,527.38	\$8,017.80	-\$509.58	-\$1,645.82	\$1,136.24	
13	EE9	\$ 94,520	Direct Access	NJEHP	Single	Single	\$ 2,899.31	\$1,559.58	\$8,527.38	\$8,017.80	-\$509.58	-\$1,339.73	\$830.15	
14	EE10	\$ 74,735	Direct Access	NJEHP	Single	Single	\$ 2,728.76	\$1,233.13	\$8,527.38	\$8,017.80	-\$509.58	-\$1,495.63	\$986.05	
15	EE11	\$ 78,350	Direct Access	NJEHP	Single	Single	\$ 2,814.04	\$979.38	\$8,527.38	\$8,017.80	-\$509.58	-\$1,834.66	\$1,325.08	
16	EE12 (4 mo)	\$ 83,270	Direct Access	NJEHP	Single	Single	\$ 1,932.87	\$1,040.88	\$5,684.92	\$8,017.80	\$2,332.88	-\$892.00	\$3,224.88	
17	EE13	\$ 74,735	Direct Access	NJEHP	Single	Single	\$ 2,728.76	\$1,233.13	\$8,527.38	\$8,017.80	-\$509.58	-\$1,495.63	\$986.05	
18	EE14	\$ 82,835	Direct Access	NJEHP	Single	Single	\$ 2,899.31	\$1,159.69	\$8,527.38	\$8,017.80	-\$509.58	-\$1,739.62	\$1,230.04	
19	EE15	\$ 94,520	Direct Access	NJEHP	Single	Single	\$ 2,899.31	\$1,323.28	\$8,527.38	\$8,017.80	-\$509.58	-\$1,576.03	\$1,066.45	
20	EE16	\$ 64,895	Direct Access	NJEHP	Single	Single	\$ 2,302.39	\$973.43	\$8,527.38	\$8,017.80	-\$509.58	-\$1,328.97	\$819.39	
21	EE17	\$ 91,805	Direct Access	NJEHP	Single	Single	\$ 2,899.31	\$1,285.27	\$8,527.38	\$8,017.80	-\$509.58	-\$1,614.04	\$1,104.46	
22	EE18	\$ 34,594	Direct Access	NJEHP	Single	Single	\$ 852.74	\$518.91	\$8,527.38	\$8,017.80	-\$509.58	-\$333.83	-\$175.75	
23	EE19	\$ 44,359	Direct Access	NJEHP	Single	Single	\$ 1,023.29	\$731.92	\$8,527.38	\$8,017.80	-\$509.58	-\$291.36	-\$218.22	
24	EE20	\$ 34,594	Direct Access	NJEHP	Single	Single	\$ 852.74	\$432.43	\$8,527.38	\$8,017.80	-\$509.58	-\$420.31	-\$89.27	
25	EE21	\$ 60,728	Direct Access	NJEHP	Single	Single	\$ 2,302.39	\$1,002.01	\$8,527.38	\$8,017.80	-\$509.58	-\$1,300.38	\$790.80	
26	EE22	\$ 36,131	Direct Access	NJEHP	Single	Single	\$ 938.01	\$596.16	\$8,527.38	\$8,017.80	-\$509.58	-\$341.85	-\$167.73	
27	EE23	\$ 50,954	Direct Access	NJEHP	Single	Single	\$ 1,705.48	\$1,401.24	\$8,527.38	\$8,017.80	-\$509.58	-\$304.24	-\$205.34	
28	EE24	\$ 107,970	Direct Access	NJEHP	Single	Single	\$ 2,984.58	\$2,105.42	\$8,527.38	\$8,017.80	-\$509.58	-\$879.17	\$369.59	
29	EE25	\$ 70,970	OMNIA	NJEHP	Single	Single	\$ 2,128.09	\$993.58	\$6,650.28	\$8,017.80	\$1,367.52	-\$1,134.51	\$2,502.03	
30	EE26	\$ 56,720	OMNIA	NJEHP	Single	Single	\$ 1,529.56	\$623.92	\$6,650.28	\$8,017.80	\$1,367.52	-\$905.64	\$2,273.16	
31	EE27	\$ 70,970	OMNIA	NJEHP	Single	Single	\$ 2,128.09	\$780.67	\$6,650.28	\$8,017.80	\$1,367.52	-\$1,347.42	\$2,714.94	
32	EE28 (4 mo)	\$ 57,995	OMNIA	NJEHP	Single	Single	\$ 1,019.53	\$1,449.88	\$4,432.72	\$8,017.80	\$3,585.08	\$430.35	\$3,154.73	
33	EE29	\$ 60,995	OMNIA	NJEHP	Single	Single	\$ 1,795.58	\$841.33	\$6,650.28	\$8,017.80	\$1,367.52	-\$954.25	\$2,321.77	
34	EE30	\$ 57,784	OMNIA	NJEHP	Single	Single	\$ 1,585.65	\$2,080.22	\$6,894.12	\$8,017.80	\$1,123.68	\$494.58	\$629.10	
35	EE31	\$ 106,922	Direct Access	NJEHP	P&C	P&C	\$ 4,266.86	\$2,084.98	\$12,191.04	\$11,438.88	-\$752.16	-\$2,181.89	\$1,429.73	
36	EE32	\$ 39,679	Direct Access	NJEHP	P&C	P&C	\$ 853.37	\$714.22	\$12,191.04	\$11,438.88	-\$752.16	-\$139.15	-\$613.01	
37	EE33	\$ 61,175	Direct Access	NJEHP	P&C	P&C	\$ 2,560.12	\$1,192.91	\$12,191.04	\$11,438.88	-\$752.16	-\$1,367.21	\$615.05	
38	EE34	\$ 82,400	Direct Access	NJEHP	P&C	P&C	\$ 3,413.49	\$1,483.20	\$12,191.04	\$11,438.88	-\$752.16	-\$1,930.29	\$1,178.13	
39	EE35	\$ 38,769	Direct Access	NJEHP	P&C	P&C	\$ 853.37	\$639.69	\$12,191.04	\$11,438.88	-\$752.16	-\$213.68	-\$538.48	
40	EE36	\$ 94,520	Direct Access	NJEHP	P&C	P&C	\$ 3,657.31	\$1,701.36	\$12,191.04	\$11,438.88	-\$752.16	-\$1,955.95	\$1,203.79	
41	EE37	\$ 89,780	Direct Access	NJEHP	P&C	P&C	\$ 3,657.31	\$1,616.04	\$12,191.04	\$11,438.88	-\$752.16	-\$2,041.27	\$1,289.11	
42	EE38	\$ 94,520	Direct Access	NJEHP	P&C	P&C	\$ 3,657.31	\$2,835.60	\$12,191.04	\$11,438.88	-\$752.16	-\$821.71	\$69.55	
43	EE39	\$ 75,890	Direct Access	NJEHP	P&C	P&C	\$ 3,291.58	\$1,479.86	\$12,191.04	\$11,438.88	-\$752.16	-\$1,811.73	\$1,059.57	
44	EE40	\$ 49,098	Direct Access	NJEHP	P&C	P&C	\$ 1,219.10	\$883.76	\$12,191.04	\$11,438.88	-\$752.16	-\$335.34	-\$416.82	
45	EE41	\$ 88,445	Direct Access	NJEHP	P&C	P&C	\$ 3,657.31	\$1,724.68	\$12,191.04	\$11,438.88	-\$752.16	-\$1,932.63	\$1,180.47	
46	EE42	\$ 38,769	Direct Access	NJEHP	P&C	P&C	\$ 853.37	\$426.46	\$12,191.04	\$11,438.88	-\$752.16	-\$426.91	-\$325.25	
47	EE43	\$ 88,445	Direct Access	NJEHP	P&C	P&C	\$ 3,657.31	\$1,459.34	\$12,191.04	\$11,438.88	-\$752.16	-\$2,197.97	\$1,445.81	
48	EE44	\$ 88,445	Direct Access	NJEHP (family)	P&C	Family	\$ 3,657.31	\$1,724.68	\$12,191.04	\$20,035.74	\$7,844.70	-\$1,932.63	\$9,777.33	
49	EE45	\$ 94,520	Direct Access	NJEHP	P&C	P&C	\$ 3,657.31	\$1,181.50	\$12,191.04	\$11,438.88	-\$752.16	-\$2,475.81	\$1,723.65	
50	EE46	\$ 84,395	Direct Access	NJEHP	P&C	P&C	\$ 3,413.49	\$1,181.53	\$12,191.04	\$11,438.88	-\$752.16	-\$2,231.96	\$1,479.80	

	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	District: Warren Hills													
2	Effect of Employee Enrollment in EHP from January 1, 2021 through June 30, 2021								Type of Plan	SEHBP				
3	De-Identified Employee	Annual Salary 2020-21	Employee Selected Healthcare Plan Chap 78	Employee Selected Healthcare Plan Chap 44	Type of Coverage Chap 78 (Single, Parent/Child, Spouse, Family)	Type of Coverage Chap 44 (Single, Parent/Child, Spouse, Family)	Employee Contribution under Chap 78 January 1, 2021-June 30, 2021	Employee Contribution under Chap 44 January 1, 2021-June 30, 2021	Semi-Annual Medical and Rx Premium Chap 78 January 1, 2021-June 30, 2021	Semi-Annual Medical and Rx Premium Chap 44 January 1, 2021-June 30, 2021	Net change in premium to district Increase (Decrease)	Net change in contribution to district Increase (Decrease)	Net Increase/Decrease in District Costs per employee Cost (Savings)	
51	EE47	\$ 90,470	Direct Access	NJEHP	P&C	P&C	\$ 3,657.31	\$769.00	\$12,191.04	\$11,438.88	-\$752.16	-\$2,888.32	\$2,136.16	
52	EE48	\$ 33,825	Direct Access	NJEHP	P&C	P&C	\$ 731.46	\$744.15	\$12,191.04	\$11,438.88	-\$752.16	\$12.69	-\$764.85	
53	EE49	\$ 59,300	Direct Access	NJEHP	P&C	P&C	\$ 2,072.48	\$1,304.60	\$12,191.04	\$11,438.88	-\$752.16	-\$767.88	\$15.72	
54	EE50	\$ 88,445	Direct Access	NJEHP (family)	2 Adults	Family	\$ 5,494.09	\$2,653.35	\$18,313.62	\$20,035.74	\$1,722.12	-\$2,840.74	\$4,562.86	
55	EE51	\$ 60,095	Direct Access	NJEHP	2 Adults	2 Adults	\$ 3,845.86	\$1,322.09	\$18,313.62	\$17,195.04	-\$1,118.58	-\$2,523.77	\$1,405.19	
56	EE52	\$ 54,975	Direct Access	NJEHP	2 Adults	2 Adults	\$ 2,747.04	\$1,374.38	\$18,313.62	\$17,195.04	-\$1,118.58	-\$1,372.67	\$254.09	
57	EE53	\$ 106,922	Direct Access	NJEHP	2 Adults	2 Adults	\$ 6,409.77	\$2,940.36	\$18,313.62	\$17,195.04	-\$1,118.58	-\$3,469.41	\$2,350.83	
58	EE54	\$ 53,658	Direct Access	NJEHP	2 Adults	2 Adults	\$ 2,747.04	\$1,180.48	\$18,313.62	\$17,195.04	-\$1,118.58	-\$1,566.57	\$447.99	
59	EE55	\$ 37,669	Direct Access	NJEHP	2 Adults	2 Adults	\$ 1,281.95	\$1,035.90	\$18,313.62	\$17,195.04	-\$1,118.58	-\$246.06	-\$872.52	
60	EE56	\$ 62,557	Direct Access	NJEHP	2 Adults	2 Adults	\$ 3,845.86	\$688.13	\$18,313.62	\$17,195.04	-\$1,118.58	-\$3,157.73	\$2,039.15	
61	EE57	\$ 43,375	Direct Access	NJEHP	2 Adults	2 Adults	\$ 1,465.09	\$368.69	\$18,313.62	\$17,195.04	-\$1,118.58	-\$1,096.40	-\$22.18	
62	EE58	\$ 64,575	Direct Access	NJEHP	2 Adults	2 Adults	\$ 3,845.86	\$968.63	\$18,313.62	\$17,195.04	-\$1,118.58	-\$2,877.24	\$1,758.66	
63	EE59	\$ 50,954	Direct Access	NJEHP	2 Adults	2 Adults	\$ 2,747.04	\$560.49	\$18,313.62	\$17,195.04	-\$1,118.58	-\$2,186.55	\$1,067.97	
64	EE60	\$ 88,445	Direct Access	NJEHP	2 Adults	2 Adults	\$ 5,494.09	\$840.23	\$18,313.62	\$17,195.04	-\$1,118.58	-\$4,653.86	\$3,535.28	
65	EE61	\$ 60,095	Direct Access	NJEHP	2 Adults	2 Adults	\$ 3,845.86	\$1,081.71	\$18,313.62	\$17,195.04	-\$1,118.58	-\$2,764.15	\$1,645.57	
66	EE62	\$ 84,395	Direct Access	NJEHP	2 Adults	2 Adults	\$ 5,127.81	\$1,645.70	\$18,313.62	\$17,195.04	-\$1,118.58	-\$3,482.11	\$2,363.53	
67	EE63	\$ 72,275	OMNIA	NJEHP	2 Adults	2 Adults	\$ 3,696.44	\$1,590.05	\$14,217.06	\$17,195.04	\$2,977.98	-\$2,106.39	\$5,084.37	
68	EE64	\$ 91,805	Direct Access	NJEHP	Family	Family	\$ 5,977.20	\$3,029.57	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,947.64	\$1,636.22	
69	EE65	\$ 108,941	Direct Access	NJEHP	Family	Family	\$ 6,831.09	\$3,921.88	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,909.22	\$1,597.80	
70	EE66	\$ 178,083	Direct Access	NJEHP	Family	Family	\$ 7,471.51	\$5,342.49	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,129.02	\$817.60	
71	EE67	\$ 88,445	Direct Access	NJEHP	Family	Family	\$ 5,550.26	\$1,945.79	\$21,347.16	\$20,035.74	-\$1,311.42	-\$3,604.47	\$2,293.05	
72	EE68	\$ 82,370	Direct Access	NJEHP	Family	Family	\$ 5,123.32	\$2,471.10	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,652.22	\$1,340.80	
73	EE69	\$ 76,760	Direct Access	NJEHP	Family	Family	\$ 4,909.85	\$2,302.80	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,607.05	\$1,295.63	
74	EE70	\$ 74,300	Direct Access	NJEHP	Family	Family	\$ 4,696.38	\$2,043.25	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,653.13	\$1,341.71	
75	EE71 (4 mo)	\$ 66,845	Direct Access	NJEHP	Family	Family	\$ 2,703.97	\$1,671.13	\$14,231.44	\$20,035.74	\$5,804.30	-\$1,032.85	\$6,837.15	
76	EE72	\$ 73,430	Direct Access	NJEHP	Family	Family	\$ 4,696.38	\$2,019.33	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,677.05	\$1,365.63	
77	EE73	\$ 85,730	Direct Access	NJEHP	Family	Family	\$ 5,550.26	\$2,357.58	\$21,347.16	\$20,035.74	-\$1,311.42	-\$3,192.69	\$1,881.27	
78	EE74	\$ 90,470	Direct Access	NJEHP	Family	Family	\$ 5,977.20	\$2,261.75	\$21,347.16	\$20,035.74	-\$1,311.42	-\$3,715.45	\$2,404.03	
79	EE75	\$ 90,470	Direct Access	NJEHP	Family	Family	\$ 5,977.20	\$2,487.93	\$21,347.16	\$20,035.74	-\$1,311.42	-\$3,489.28	\$2,177.86	
80	EE76	\$ 88,445	Direct Access	NJEHP	Family	Family	\$ 5,550.26	\$2,653.35	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,896.91	\$1,585.49	
81	EE77	\$ 56,720	Direct Access	NJEHP	Family	Family	\$ 2,988.60	\$1,871.76	\$21,347.16	\$20,035.74	-\$1,311.42	-\$1,116.84	-\$194.58	
82	EE78	\$ 38,769	Direct Access	NJEHP	Family	Family	\$ 1,280.83	\$1,279.38	\$21,347.16	\$20,035.74	-\$1,311.42	-\$1.45	-\$1,309.97	
83	EE79	\$ 82,370	Direct Access	NJEHP	Family	Family	\$ 5,123.32	\$2,471.10	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,652.22	\$1,340.80	
84	EE80	\$ 79,220	Direct Access	NJEHP	Family	Family	\$ 4,909.85	\$1,742.84	\$21,347.16	\$20,035.74	-\$1,311.42	-\$3,167.01	\$1,855.59	
85	EE81	\$ 34,594	Direct Access	NJEHP	Family	Family	\$ 1,067.36	\$1,037.82	\$21,347.16	\$20,035.74	-\$1,311.42	-\$29.54	-\$1,281.88	
86	EE82	\$ 82,370	Direct Access	NJEHP	Family	Family	\$ 5,123.32	\$2,265.18	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,858.14	\$1,546.72	
87	EE83	\$ 94,520	Direct Access	NJEHP	Family	Family	\$ 5,977.20	\$2,599.30	\$21,347.16	\$20,035.74	-\$1,311.42	-\$3,377.90	\$2,066.48	
88	EE84	\$ 85,295	Direct Access	NJEHP	Family	Family	\$ 5,550.26	\$2,558.85	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,991.41	\$1,679.99	
89	EE85	\$ 88,445	Direct Access	NJEHP	Family	Family	\$ 5,550.26	\$2,818.69	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,631.58	\$1,320.16	
90	EE86	\$ 94,520	Direct Access	NJEHP	Family	Family	\$ 5,977.20	\$2,835.60	\$21,347.16	\$20,035.74	-\$1,311.42	-\$3,141.60	\$1,830.18	
91	EE87	\$ 92,495	Direct Access	NJEHP	Family	Family	\$ 5,977.20	\$2,774.85	\$21,347.16	\$20,035.74	-\$1,311.42	-\$3,202.35	\$1,890.93	
92	EE88	\$ 76,760	Direct Access	NJEHP	Family	Family	\$ 4,909.85	\$2,533.08	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,376.77	\$1,065.35	
93	EE89	\$ 152,638	Direct Access	NJEHP	Family	Family	\$ 7,471.51	\$5,037.05	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,434.45	\$1,123.03	
94	EE90	\$ 94,520	Direct Access	NJEHP	Family	Family	\$ 5,977.20	\$2,599.30	\$21,347.16	\$20,035.74	-\$1,311.42	-\$3,377.90	\$2,066.48	
95	EE91	\$ 79,655	Direct Access	NJEHP	Family	Family	\$ 4,909.85	\$2,628.62	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,281.23	\$969.81	
96	EE92	\$ 90,470	Direct Access	NJEHP	Family	Family	\$ 5,977.20	\$2,487.93	\$21,347.16	\$20,035.74	-\$1,311.42	-\$3,489.28	\$2,177.86	
97	EE93	\$ 94,520	Direct Access	NJEHP	Family	Family	\$ 5,977.20	\$3,119.16	\$21,347.16	\$20,035.74	-\$1,311.42	-\$2,858.04	\$1,546.62	

	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	District: Warren Hills													
2	Effect of Employee Enrollment in EHP from January 1, 2021 through June 30, 2021							Type of Plan	SEHBP					
3	De-Identified Employee	Annual Salary 2020-21	Employee Selected Healthcare Plan Chap 78	Employee Selected Healthcare Plan Chap 44	Type of Coverage Chap 78 (Single, Parent/Child, Spouse, Family)	Type of Coverage Chap 44 (Single, Parent/Child, Spouse, Family)	Employee Contribution under Chap 78 January 1, 2021-June 30, 2021	Employee Contribution under Chap 44 January 1, 2021-June 30, 2021	Semi-Annual Medical and Rx Premium Chap 78 January 1, 2021-June 30, 2021	Semi-Annual Medical and Rx Premium Chap 44 January 1, 2021-June 30, 2021	Net change in premium to district Increase (Decrease)	Net change in contribution to district Increase (Decrease)	Net Increase/Decrease in District Costs per employee Cost (Savings)	
98	EE94	\$ 75,170	Direct Access	NJEHP	Family	Family	\$ 4,909.85	\$ 2,067.18	\$ 21,347.16	\$ 20,035.74	-\$1,311.42	-\$2,842.67	\$1,531.25	
99	EE95	\$ 114,330	Direct Access	NJEHP	Family	Family	\$ 7,471.51	\$ 3,772.89	\$ 21,347.16	\$ 20,035.74	-\$1,311.42	-\$3,698.62	\$ 2,387.20	
100	EE96	\$ 94,520	Direct Access	NJEHP	Family	Family	\$ 5,977.20	\$ 3,119.16	\$ 21,347.16	\$ 20,035.74	-\$1,311.42	-\$2,858.04	\$1,546.62	
101	EE97 (6 mo)	\$ 64,460	Direct Access	NJEHP	Family	Family	\$ 3,629.02	\$ 268.58	\$ 21,347.16	\$ 3,339.29	-\$18,007.87	-\$3,360.43	-\$14,647.44	
102	EE98	\$ 58,745	Direct Access	NJEHP	Family	Family	\$ 2,988.60	\$ 1,292.39	\$ 21,347.16	\$ 20,035.74	-\$1,311.42	-\$1,696.21	\$384.79	
103	EE99	\$ 85,295	Direct Access	NJEHP	Family	Family	\$ 5,550.26	\$ 2,558.85	\$ 21,347.16	\$ 20,035.74	-\$1,311.42	-\$2,991.41	\$1,679.99	
104	EE100	\$ 55,970	Direct Access	NJEHP	Family	Family	\$ 2,988.60	\$ 1,231.34	\$ 21,347.16	\$ 20,035.74	-\$1,311.42	-\$1,757.26	\$445.84	
105	EE101	\$ 60,095	Direct Access	NJEHP	Family	Family	\$ 3,629.02	\$ 1,502.38	\$ 21,347.16	\$ 20,035.74	-\$1,311.42	-\$2,126.64	\$815.22	
106	EE102	\$ 61,828	Direct Access	NJEHP	Family	Family	\$ 3,629.02	\$ 1,700.27	\$ 21,347.16	\$ 20,035.74	-\$1,311.42	-\$1,928.75	\$617.33	
107	EE103 (4mo)	\$ 84,395	Direct Access	NJEHP	Family	Family	\$ 3,415.55	\$ 2,531.85	\$ 14,231.44	\$ 20,035.74	\$ 5,804.30	-\$883.70	\$6,688.00	
108	EE104	\$ 86,420	Direct Access	NJEHP	Family	Family	\$ 5,550.26	\$ 2,592.60	\$ 21,347.16	\$ 20,035.74	-\$1,311.42	-\$2,957.66	\$1,646.24	
109	EE105	\$ 90,470	Direct Access	NJEHP	Family	Family	\$ 5,977.20	\$ 2,985.51	\$ 21,347.16	\$ 20,035.74	-\$1,311.42	-\$2,991.69	\$1,680.27	
110	EE106	\$ 82,370	Direct Access	NJEHP	Family	Family	\$ 5,123.32	\$ 2,471.10	\$ 21,347.16	\$ 20,035.74	-\$1,311.42	-\$2,652.22	\$1,340.80	
111	EE107	\$ 70,970	Direct Access	NJEHP	Family	Family	\$ 4,696.38	\$ 1,951.68	\$ 21,347.16	\$ 20,035.74	-\$1,311.42	-\$2,744.70	\$1,433.28	
112	EE108	\$ 33,625	OMNIA	NJEHP	Family	Family	\$ 827.94	\$ 554.81	\$ 16,558.74	\$ 20,035.74	\$ 3,477.00	-\$273.12	\$3,750.12	
113	EE109	\$ 56,720	OMNIA	NJEHP	Family	Family	\$ 2,318.22	\$ 623.92	\$ 16,558.74	\$ 20,035.74	\$ 3,477.00	-\$1,694.30	\$5,171.30	
114	EE110 (1 mo)	\$ 80,810	OMNIA	NJEHP	Family	Family	\$ 662.35	\$ 686.89	\$ 2,759.79	\$ 20,035.74	\$ 17,275.95	\$ 24.54	\$17,251.41	
115	EE111 (5 mo)	\$ 80,810	OMNIA	NJEHP	Family	Family	\$ 3,311.75	\$ 1,333.37	\$ 13,798.95	\$ 20,035.74	\$ 6,236.79	-\$1,978.38	\$8,215.17	
116	EE112 (1 mo)	\$ 77,915	OMNIA	NJEHP	Family	Family	\$ 634.75	\$ 973.94	\$ 2,759.79	\$ 20,035.74	\$ 17,275.95	\$ 339.19	\$16,936.76	
117	EE113	\$ 73,430	OMNIA	NJEHP	Family	Family	\$ 3,642.92	\$ 2,423.19	\$ 16,558.74	\$ 20,035.74	\$ 3,477.00	-\$1,219.73	\$4,696.73	
118	EE114	\$ 72,995	OMNIA	NJEHP	Family	Family	\$ 3,642.92	\$ 4,500.00	\$ 16,558.74	\$ 20,035.74	\$ 3,477.00	\$ 857.08	\$2,619.92	
119	EE115	\$ 75,020	OMNIA	NJEHP	Family	Family	\$ 3,808.51	\$ 4,500.00	\$ 16,558.74	\$ 20,035.74	\$ 3,477.00	\$ 691.49	\$2,785.51	
120														
121							\$ 411,626.94	\$ 198,931.56	\$ 1,750,822.33	\$ 1,735,202.87	\$ (15,619.46)	\$ (212,695.38)	\$ 197,075.92	

Exhibit 3

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Boards Association
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<p>In re Complaint Filed by the Gloucester City Board of Education Regarding P.L. 2020, Chapter 44.</p>	<p>COUNCIL ON LOCAL MANDATES</p> <p>DOCKET NO. COLM-0001-21 FRANKLIN TWP. BOE</p> <p>CERTIFICATION OF IRFAN EVCIL, BUSINESS ADMINISTRATOR BOGATA PUBLIC SCHOOLS</p>
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I, Irfan Evcil, being of full age, hereby certify as follows:

1. I am the Business Administrator of Bogata Public Schools. As such, I am fully aware of and familiar with the financial operations of the school district.
2. The Bogata Public Schools is established as a local school district pursuant to N.J.S.A. 18A:1-1 and is conducted by and under the supervision of the Bogata Public Schools pursuant to N.J.S.A. 18A:10-1, with a central office located at 1 Henry C. Luthin Place, Bogota, NJ 07603.
3. Pursuant to N.J.S.A. 18A:11-1, the Bogata Public Schools has the authority to "[p]erform all acts and so all things consistent with law and the rules of the state board, necessary for the lawful and

public schools of the district.”

4. The most recent survey of student enrollment, completed on or before October 15, 2020, shows actual student enrollment of 1,186 students

5. Currently, the district staffing includes 145 employees, 117 of whom are enrolled in the health care program offered by the district.

6. I am aware that pursuant to P.L. 2020 c. 44, as of January 1, 2021 the school district was required to offer the New Jersey Educators Health Plan (NJEHP) to all eligible staff members employed in the district.

7. As of January 1, 2021 the district completed the migration of existing staff and the enrollment of new staff into the NJEHP for the 2020-21 school year, with 29 members, (24.78%), deciding to or required to enroll in the NJEHP.

8. Attachment A of this certification is a spreadsheet of employee enrollment that includes the following regarding current employees:

a. De-identified employees in the district (column A);

b. The annual salary of each employee (column B);

c. Each employee's selection of medical/RX plan under Chapter 78 (column C);

Chapter 44 (column D);

e. The type of coverage selected under chapter 78 (column E);

f. The type of coverage selected under chapter 44 (column F);

g. January 1, 2021 to June 30, 2021 employee financial contribution as a percentage of employee premium under chapter 78 (column G);

h. January 1, 2021 to June 30 2021 employee financial contribution as a percentage of employee salary under chapter 44 (column H);

i. Semi-Annual medical and Rx premium under chapter 78 for January 1, to June 30, 2021 (column I);

j. Semi-annual medical and Rx premium under chapter 44 for January 1, to June 30, 2021 (column J);

k. Net change in premium costs to district moving from chapter 78 to chapter 44 (column K);

l. Net change in employee contribution to district moving from chapter 78 to chapter 44 (column L);

m. The net savings or increased cost to the district for January 1 to June 30, 2021 (column M).

I hereby certify that the foregoing statements made by me are true. I understand if I have made a willfully false statement, I am subject to punishment.

Date 10/27/2021



Irfan Evcil,
Business Administrator/Board Secretary

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	District: Bogota												
2	Effect of Employee Enrollment in EHP from January 1, 2021 through June 30, 2021										Type of Plan	Private	
3	De-Identified Employee	Annual Salary 2020-21	Employee Selected Healthcare Plan Chap 78	Employee Selected Healthcare Plan Chap 44	Type of Coverage Chap 78 (Single, Parent/Child, Spouse, Family)	Type of Coverage Chap 44 (Single, Parent/Child, Spouse, Family)	Employee Contribution under Chap 78 January 1, 2021-June 30, 2021	Employee Contribution under Chap 44 January 1, 2021-June 30, 2021	Semi-Annual Medical and Rx Premium Chap 78 January 1, 2021-June 30, 2021	Semi-Annual Medical and Rx Premium Chap 44 January 1, 2021-June 30, 2021	Net change in premium to district Increase (Decrease)	Net change in contribution to district Increase (Decrease)	Net Increase/Decrease in District Costs per employee Cost (Savings)
4	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M
5	EE1	\$98,000.00	Direct Zero	EHP	Family	Family	\$ 5,825.01	\$ 3,234.00	\$20,803.62	\$19,638.90	-\$1,164.72	-\$2,591.01	\$1,426.29
6	EE2	\$73,900.00	Direct Zero	EHP	Parent/Child(ren)	Parent/Child	\$ 3,108.79	\$ 1,219.35	\$12,953.28	\$12,228.18	-\$725.10	-\$1,889.44	\$1,164.34
7	EE3	\$56,748.96	Direct Zero	EHP	Single	Single	\$ 1,648.60	\$ 624.24	\$7,850.46	\$7,410.96	-\$439.50	-\$1,024.36	\$584.86
8	EE4	\$67,700.00	Direct Zero	EHP	Single	Single	\$ 2,119.62	\$ 846.25	\$7,850.46	\$7,410.96	-\$439.50	-\$1,273.37	\$833.87
9	EE5	\$73,100.00	Direct 15	EHP	Parent/Child(ren)	Parent/Child	\$ 3,108.79	\$ 1,206.15	\$12,953.28	\$12,228.18	-\$725.10	-\$1,902.64	\$1,177.54
10	EE6	\$72,100.00	Direct Zero	EHP	Single	Single	\$ 2,198.13	\$ 1,009.40	\$7,850.46	\$7,410.96	-\$439.50	-\$1,188.73	\$749.23
11	EE7	\$129,835.00	Direct Zero	EHP	Parent/Child(ren)	Parent/Child	\$ 3,626.92	\$ 2,856.37	\$12,953.28	\$12,228.18	-\$725.10	-\$770.55	\$45.45
12	EE8	\$105,273.00	Direct Zero	EHP	Single	Single	\$ 2,198.13	\$ 1,894.91	\$7,850.46	\$7,410.96	-\$439.50	-\$303.21	-\$136.29
13	EE9	\$82,900.00	Direct Zero	EHP	Single	Single	\$ 2,198.13	\$ 1,243.50	\$7,850.46	\$7,410.96	-\$439.50	-\$954.63	\$515.13
14	EE10	\$73,100.00	Direct Zero	EHP	Family	Family	\$ 4,160.72	\$ 2,010.25	\$20,803.62	\$19,638.90	-\$1,164.72	-\$2,150.47	\$985.75
15	EE11	\$83,200.00	Direct Zero	EHP	Parent/Child(ren)	Parent/Child	\$ 3,367.85	\$ 1,497.60	\$12,953.28	\$12,228.18	-\$725.10	-\$1,870.25	\$1,145.15
16	EE12	\$82,900.00	Direct Zero	EHP	Family	Family	\$ 4,576.80	\$ 2,487.00	\$20,803.62	\$19,638.90	-\$1,164.72	-\$2,089.80	\$925.08
17	EE13	\$82,900.00	Direct Zero	EHP	Single	Single	\$ 2,198.13	\$ 1,243.50	\$7,850.46	\$7,410.96	-\$439.50	-\$954.63	\$515.13
18	EE14	\$105,273.00	Direct Zero	EHP	Single	Single	\$ 2,198.13	\$ 1,894.91	\$7,850.46	\$7,410.96	-\$439.50	-\$303.21	-\$136.29
19	EE15	\$69,200.00	Direct 15	EHP	Single	Single	\$ 2,119.62	\$ 865.00	\$7,850.46	\$7,410.96	-\$439.50	-\$1,254.62	\$815.12
20	EE16	\$63,867.00	Direct 15	EHP	Family	Family	\$ 3,120.54	\$ 1,596.68	\$20,803.62	\$19,638.90	-\$1,164.72	-\$1,523.87	\$359.15
21	EE17	\$96,950.00	Direct 15	EHP	Single	Single	\$ 2,198.13	\$ 1,599.68	\$7,850.46	\$7,410.96	-\$439.50	-\$598.45	\$158.95
22	EE18	\$90,044.00	Direct 15	EHP	Family	Family	\$ 5,408.94	\$ 2,971.45	\$20,803.62	\$19,638.90	-\$1,164.72	-\$2,437.49	\$1,272.77
23	EE19	\$68,400.00	Direct 15	EHP	Single	Single	\$ 2,119.62	\$ 855.00	\$7,850.46	\$7,410.96	-\$439.50	-\$1,264.62	\$825.12
24	EE20	\$93,837.00	Direct 15	EHP	Single	Single	\$ 2,198.13	\$ 1,548.31	\$7,850.46	\$7,410.96	-\$439.50	-\$649.82	\$210.32
25	EE21	\$85,704.00	Direct 15	EHP	Family	Family	\$ 4,992.87	\$ 2,571.12	\$20,803.62	\$19,638.90	-\$1,164.72	-\$2,421.75	\$1,257.03
26	EE22	\$93,837.00	Direct 15	EHP	Family	Family	\$ 5,408.94	\$ 3,096.62	\$20,803.62	\$19,638.90	-\$1,164.72	-\$2,312.32	\$1,147.60
27	EE23	\$76,600.00	Direct 15	EHP	Couple	Spouse	\$ 3,925.29	\$ 1,915.00	\$15,701.16	\$14,822.10	-\$879.06	-\$2,010.29	\$1,131.23
28	EE24	\$52,200.00	Direct 15	EHP	Single	Single	\$ 1,648.60	\$ 574.20	\$7,850.46	\$7,410.96	-\$439.50	-\$1,074.40	\$634.90
29	EE25	\$90,837.00	Direct 15	EHP	Single	Single	\$ 2,198.13	\$ 1,498.81	\$7,850.46	\$7,410.96	-\$439.50	-\$699.32	\$259.82
30	EE26	\$108,745.00	Direct 15	EHP	Single	Single	\$ 2,198.13	\$ 1,957.41	\$7,850.46	\$7,410.96	-\$439.50	-\$240.72	-\$198.78
31	EE27	\$50,600.00	Direct 15	EHP	Single	Single	\$ 1,413.08	\$ 556.60	\$7,850.46	\$7,410.96	-\$439.50	-\$856.48	\$416.98
32	EE28	\$71,200.00	Direct 15	EHP	Single	Single	\$ 2,198.13	\$ 996.80	\$7,850.46	\$7,410.96	-\$439.50	-\$1,201.33	\$761.83
33	EE29	\$69,200.00	Direct 15	EHP	Single	Single	\$ 2,119.62	\$ 865.00	\$7,850.46	\$7,410.96	-\$439.50	-\$1,254.62	\$815.12
34	Total						\$85,801.52	\$46,735.11	\$346,597.44	\$327,193.44	-\$19,404.00	-\$39,066.41	\$19,662.41
35	NOTE: COLUMN I SHOWS RATES FOR THE DISTRICT'S BASE PLAN: DIRECT ZERO. SHOWS CBA CHAPTER 78 MINUS TWO POINTS												

Exhibit 4

Carl Tanksley, Jr., Esq.
Attorney # 0007231996
413 West State Street
Trenton, New Jersey 08618
Attorney for New Jersey
School Boards Association
(609)278-5245
ctanksley@njsba.org

<p>In re Complaint Filed by the Gloucester City Board of Education Regarding P.L. 2020, Chapter 44.</p>	<p>COUNCIL ON LOCAL MANDATES</p> <p>DOCKET NO. COLM-0001-21 FRANKLIN TWP. BOE</p> <p>CERTIFICATION OF STEVEN GARDBERG, BUSINESS ADMINISTRATOR BOONTON TOWN PUBLIC SCHOOLS</p>
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I, Steven Gardberg, being of full age, hereby certify
as follows:

1. I am the Business Administrator of Boonton Town
school district. As such, I am fully aware of and
familiar with the financial operations of the school
district.
2. The Boonton Town School District is established as a
local school district pursuant to N.J.S.A. 18A:1-1
and is conducted by and under the supervision of the
Boonton Town Board of Education, pursuant to
N.J.S.A. 18A:10-1, with a central office located at
434 Lathrop Ave, Boonton, New Jersey 07005.
3. Pursuant to N.J.S.A. 18A:11-1, the Boonton Town
Board of Education has the authority to "[p]erform
all acts and so all things consistent with law and

the rules of the state board, necessary for the lawful and proper conduct, equipment, and maintenance of the public schools of the district.

4. The most recent survey of student enrollment, completed on or before October 15, 2020, shows actual student enrollment of 1,461 students.
5. Currently, the district staffing includes 275 employees, 221 of whom are enrolled in the health care program offered by the district.
6. I am aware that pursuant to P.L. 2020 _c. 44, as of January 1, 2021, the school district was required to offer the New Jersey Educators Health Plan (NJEHP) to all eligible staff members employed in the district.
7. As of January 1, 2021, the district completed the migration of existing staff and the enrollment of new staff into the NJEHP for the 2020-21 school year, with 75 members, 34 percent, deciding to or required to enroll in the NJEHP.
8. Attachment A of this certification is a spreadsheet of employee enrollment that includes the following regarding current employees:
 - a. De-identified employees in the district (column A);
 - b. The annual salary of each employee (column

- B);
- c. Each employee's selection of medical/RX plan under Chapter 78 (column C);
 - d. Each employee's selection of medical/RX plan under Chapter 44 (column D);
 - e. The type of coverage selected under chapter 78 (column E);
 - f. The type of coverage selected under chapter 44 (column F);
 - g. Employee financial contribution as a percentage of employee premium under chapter 78 (column G);
 - h. Employee financial contribution as a percentage of employee salary under chapter 44 (column H);
 - i. Semi-Annual Medical and Rx premium under chapter 78 for January 1 to June 30, 2021 (column I);
 - j. Semi-annual Medical and Rx premium under chapter 44 for January 1, 2021-June 30, 2021 (column J);
 - k. Net change in premium district costs to district moving from chapter 78 to chapter 44 (column K);
 - l. Net change in employee contribution to district moving from chapter 78 to chapter 44 (column L);
 - m. The net savings or increased cost to the district for January 1 to June 30, 2021 (column M).

I hereby certify that the foregoing statements made by me are true. I understand if I have made a willfully false

statement, I am subject to punishment.

Date 10/28/2021



Steven Gardberg, Business
Administrator/Board Secretary

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	District: Boonton Town												
2	Effect of Employee Enrollment in EHP from January 1, 2021 through June 30, 2021									Type of Plan	Private		
3	De-Identified Employee	Annual Salary 2020-21	Employee Selected Healthcare Plan Chap 78	Employee Selected Healthcare Plan Chap 44	Type of Coverage Chap 78 (Single, Parent/Child, Spouse, Family)	Type of Coverage Chap 44 (Single, Parent/Child, Spouse, Family)	Employee Contribution under Chap 78 January 1, 2021-June 30, 2021	Employee Contribution under Chap 44 January 1, 2021-June 30, 2021	Semi-Annual Medical and Rx Premium Chap 78 January 1, 2021-June 30, 2021	Semi-Annual Medical and Rx Premium Chap 44 January 1, 2021-June 30, 2021	Net change in premium to district Increase (Decrease)	Net change in contribution to district Increase (Decrease)	Net Increase/Decrease in District Costs per employee Cost (Savings)
4	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M
50	46	\$ 95,622	Direct Access 15/25	NJEHP	Employee Only	Employee Only	\$2,178.06	\$1,577.76	\$6,223.02	\$6,276.78	\$53.76	-\$600.29	\$654.05
51	47	\$ 62,214	Direct Access 15/25	NJEHP	Employee Only	Employee Only	\$1,680.22	\$777.68	\$6,223.02	\$6,276.78	\$53.76	-\$902.54	\$956.30
52	48	\$ 35,142	Direct Access 15/25	NJEHP	Employee Only	Employee Only	\$684.53	\$298.71	\$6,223.02	\$6,276.78	\$53.76	-\$385.83	\$439.59
53	49	\$ 95,622	Direct Access 15/25	NJEHP	Employee Only	Employee Only	\$2,178.06	\$1,577.76	\$6,223.02	\$6,276.78	\$53.76	-\$600.29	\$654.05
54	50	\$ 78,818	Direct Access 15/25	NJEHP	Employee Only	Employee Only	\$2,053.60	\$1,103.45	\$6,223.02	\$6,276.78	\$53.76	-\$950.14	\$1,003.90
55	51	\$ 35,142	Direct Access 15/25	NJEHP	Employee Only	Employee Only	\$684.53	\$298.71	\$6,223.02	\$6,276.78	\$53.76	-\$385.83	\$439.59
56	52	\$ 61,611	Direct Access 15/25	NJEHP	Employee Only	Employee Only	\$1,680.22	\$770.14	\$6,223.02	\$6,276.78	\$53.76	-\$910.08	\$963.84
57	53	\$ 64,411	Direct Access 15/25	NJEHP	Employee Only	Employee Only	\$1,680.22	\$805.14	\$6,223.02	\$6,276.78	\$53.76	-\$875.08	\$928.84
58	54	\$ 69,305	Direct Access 15/25	NJEHP	Employee Only	Employee Only	\$1,804.68	\$866.31	\$6,223.02	\$6,276.78	\$53.76	-\$938.36	\$992.12
59	55	\$ 35,142	Direct Access 15/25	NJEHP	Employee Only	Employee Only	\$684.53	\$298.71	\$6,223.02	\$6,276.78	\$53.76	-\$385.83	\$439.59
60	56	\$ 92,822	Direct Access 15/25	NJEHP	Employee Only	Employee Only	\$2,115.83	\$1,531.56	\$6,223.02	\$6,276.78	\$53.76	-\$584.26	\$638.02
61	57	\$ 35,142	Direct Access 15/25	NJEHP	Employee Only	Employee Only	\$684.53	\$298.71	\$6,223.02	\$6,276.78	\$53.76	-\$385.83	\$439.59
62	58	\$ 58,303	Direct Access 15/25	NJEHP	Employee Only	Employee Only	\$1,431.29	\$641.33	\$6,223.02	\$6,276.78	\$53.76	-\$789.96	\$843.72
63	59	\$ 98,222	Direct Access 20/40	NJEHP	Family	Family	\$4,404.27	\$3,241.33	\$15,187.14	\$16,207.26	\$1,020.12	-\$1,162.94	\$2,183.06
64	60	\$ 59,611	Direct Access 20/40	NJEHP	Employee Only	Employee Only	\$1,348.88	\$655.72	\$5,864.70	\$6,276.78	\$412.08	-\$693.16	\$1,105.24
65	61	\$ 77,439	OMNIA	NJEHP	Family	Family	\$2,879.71	\$2,129.57	\$12,520.46	\$16,207.26	\$3,686.80	-\$750.13	\$4,436.93
66	62	\$ 57,204	OMNIA	NJEHP	Two Adults	Two Adults	\$1,804.72	\$1,115.48	\$10,616.01	\$13,716.18	\$3,100.17	-\$689.24	\$3,789.42
67	63	\$ 35,142	OMNIA	NJEHP	Two Adults	Two Adults	\$743.12	\$491.99	\$10,616.01	\$13,716.18	\$3,100.17	-\$251.13	\$3,351.31
68	64	\$ 62,004	OMNIA	NJEHP	EE + Children	EE + Children	\$1,507.22	\$930.06	\$7,177.26	\$9,492.00	\$2,314.74	-\$577.16	\$2,891.90
69	65	\$ 64,411	OMNIA	NJEHP	Employee Only	Employee Only	\$1,313.32	\$805.14	\$4,864.14	\$6,276.78	\$1,412.64	-\$508.18	\$1,920.82
70	66	\$ 34,498	Direct Access 15/25	NJEHP	Family	Family	\$805.77	\$569.22	\$16,115.34	\$16,207.26	\$91.92	-\$236.55	\$328.47
71	67	\$ 35,142	Direct Access 15/25	NJEHP	Family	Family	\$966.92	\$579.84	\$16,115.34	\$16,207.26	\$91.92	-\$387.08	\$479.00
72	68	\$ 35,142	Direct Access 15/25	NJEHP	Family	Family	\$966.92	\$579.84	\$16,115.34	\$16,207.26	\$91.92	-\$387.08	\$479.00
73	69	\$ 34,176	Direct Access 15/25	NJEHP	EE + Children	EE + Children	\$551.37	\$375.94	\$9,189.48	\$9,492.00	\$302.52	-\$175.43	\$477.95
74	70	\$ 62,004	Direct Access 15/25	NJEHP	Employee Only	Employee Only	\$1,680.22	\$775.05	\$6,223.02	\$6,276.78	\$53.76	-\$905.17	\$958.93
75	71	\$ 58,303	Direct Access 15/25	NJEHP	Employee Only	Employee Only	\$1,431.29	\$641.33	\$6,223.02	\$6,276.78	\$53.76	-\$789.96	\$843.72
76	72	\$ 64,303	OMNIA	NJEHP	Family	Family	\$2,128.48	\$1,607.58	\$12,520.46	\$16,207.26	\$3,686.80	-\$520.90	\$4,207.70
77	73	\$ 67,014	OMNIA	NJEHP	Employee Only	Employee Only	\$1,410.60	\$837.68	\$4,864.14	\$6,276.78	\$1,412.64	-\$572.93	\$1,985.56
78	74	\$ 34,498	OMNIA	NJEHP	Employee Only	Employee Only	\$486.41	\$293.23	\$4,864.14	\$6,276.78	\$1,412.64	-\$193.18	\$1,605.82
79	75	\$ 59,132	OMNIA	NJEHP	Employee Only	Employee Only	\$1,118.75	\$650.45	\$4,864.14	\$6,276.78	\$1,412.64	-\$468.30	\$1,880.94
80							\$182,830.93	\$112,052.67	\$902,796.04	\$933,604.68	\$30,808.64	-\$70,778.26	\$101,586.90

Exhibit 5

Carl Tanksley, Jr., Esq.
 Attorney # 0007231996
 413 West State Street Trenton,
 New Jersey 08618 Attorney for
 New Jersey School Boards
 Association
 (609)278-5245
ctanksley@njsba.org

<p>In re Complaint Filed by the Gloucester City Board of Education Regarding P.L. 2020, Chapter 44.</p>	<p>COUNCIL ON LOCAL MANDATES DOCKET NO. COLM-0001-21 Franklin Twp. BOE CERTIFICATION OF Timothy Havlusch, Business Administrator Hackettstown Public Schools</p>
---	--

I, Timothy Havlusch, being of full age, hereby certify as follows:

1. I am the Business Administrator of Hackettstown school district. As such, I am fully aware of and familiar with the financial operations of the school district.
2. . The Hackettstown School District is established as a local school district pursuant to N.J.S.A. 18A:1-1 and is conducted by and under the supervision of the Hackettstown Board of Education, pursuant to N.J.S.A. 18A:10-1, with a central office located at 315 Washington Street, Hackettstown, NJ 07840.
3. Pursuant to N.J.S.A. 18A:11-1, the Hackettstown Board of Education has the authority to "[p]erform all acts and so all things consistent with law and the rules of the state board, necessary for the

lawful and proper conduct, equipment and maintenance of the public schools of the district.

4. The most recent survey of student enrollment, completed on or before October 15, 2020, shows actual student enrollment of 1,506 students
5. Currently, the district staffing includes +/- 300 employees, approximately 204 of whom are enrolled in the health care program offered by the district.
6. I am aware that pursuant to P.L. 2020 c. 44, as of January 1, 2021 the school district was required to offer the New Jersey Educators Health Plan (NJEHP) to all eligible staff members employed in the district.
7. As of January 1, 2021, the district completed the migration of existing staff and the enrollment of new staff into the NJEHP for the 2020-21 school year, with 76 members, (37%), deciding to or required to enroll in the NJEHP.
8. Attachment A of this certification is a spreadsheet of employee enrollment that includes the following regarding current employees:
 - a. De-identified employees in the district (column A);
 - b. The annual salary of each employee (column B);

- c. Each employee's selection of medical/RX plan under Chapter 78 (column C);
- d. Each employee's selection of medical/RXplan under Chapter 44 (column D);
- e. The type of coverage selected under chapter 78 (column E);
- f. The type of coverage selected under chapter 44 (column F);
- g. Employee financial contribution as a percentage of employee premium under chapter 78 (column G);
- h. Employee financial contribution as a percentage of employee salary under chapter 44 (column H);
- i. Semi-Annual Medical and Rx premium under chapter 78 for January 1, to June 30, 2021 (column I);
- j. Semi-annual Medical and Rx premium under chapter 44 for January 1, to June 30, 2021 (column J);
- k. Net change in premium district costs to district moving from chapter 78 to chapter 44 (column K);
- l. Net change in employee contribution to district moving from chapter 78 to chapter 44 (column L);
- m. The net savings or increased cost to the district for January 1 to June 30, 2021 (column M).

I hereby certify that the foregoing statements made by me are true. I understand if I have made a willfully false statement, I am subject to punishment.

Date 10/27/2021



Timothy Havlusch,
Business Admin./Secretary

SEHBP Enrollment

	A	B	C	D	E	F	G	H
1	District: Hackettstown							
2	Effect of Employee Enrollment in EHP from January 1, 2021 through June 30, 2021							
3	De-Identified Employee	Annual Salary 2020-21	Employee Selected Healthcare Plan Chap 78	Employee Selected Healthcare Plan Chap 44	Type of Coverage Chap 78 (Single, Parent/Child, Spouse, Family)	Type of Coverage Chap 44 (Single, Parent/Child, Spouse, Family)	Employee Contribution under Chap 78 January 1, 2021-June 30, 2021	Employee Contribution under Chap 44 January 1, 2021-June 30, 2021
4	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
5	EMPLOYEE - 1	\$74,905.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,421.72	\$2,059.89
6	EMPLOYEE - 2	\$65,265.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$1,764.63	\$815.81
7	EMPLOYEE - 3	\$72,315.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,421.72	\$1,988.66
8	EMPLOYEE - 4	\$78,790.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,577.25	\$2,166.73
9	EMPLOYEE - 5	\$48,094.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$1,399.79	\$937.83
10	EMPLOYEE - 6	\$71,020.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,421.72	\$1,953.05
11	EMPLOYEE - 7	\$67,855.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$2,955.12	\$1,696.38
12	EMPLOYEE - 8	\$88,365.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$4,043.85	\$2,650.95
13	EMPLOYEE - 9	\$68,265.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$1,764.63	\$853.31
14	EMPLOYEE - 10	\$84,655.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$4,354.91	\$2,328.01
15	EMPLOYEE - 11	\$84,855.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,732.78	\$2,545.65
16	EMPLOYEE - 12	\$89,655.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$4,043.85	\$2,689.65
17	EMPLOYEE - 13	\$69,150.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$2,955.12	\$1,728.75
18	EMPLOYEE - 14	\$84,345.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,732.78	\$2,530.35
19	EMPLOYEE - 15	\$87,305.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$4,665.98	\$2,400.89
20	EMPLOYEE - 16	\$74,330.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,421.72	\$2,044.08
21	EMPLOYEE - 17	\$89,555.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$2,068.88	\$1,343.33
22	EMPLOYEE - 18	\$89,355.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$4,043.85	\$2,680.65
23	EMPLOYEE - 19	\$73,610.00	Direct Access Plan	Direct Access Ed Plan	H&W	H&W	\$3,887.35	\$1,840.25
24	EMPLOYEE - 20	\$90,956.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$4,354.91	\$3,001.55
25	EMPLOYEE - 21	\$80,085.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,732.78	\$2,402.55
26	EMPLOYEE - 22	\$89,455.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$4,043.85	\$2,683.65
27	EMPLOYEE - 23	\$77,975.00	Direct Access Plan	Direct Access Ed Plan	H&W	H&W	\$4,036.86	\$1,949.38
28	EMPLOYEE - 24	\$79,645.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$2,008.03	\$1,115.03
29	EMPLOYEE - 25	\$69,150.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$2,955.12	\$1,728.75
30	EMPLOYEE - 26	\$61,215.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$2,644.05	\$1,530.38
31	EMPLOYEE - 27	\$73,610.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$1,947.18	\$1,030.54
32	EMPLOYEE - 28	\$69,765.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$2,955.12	\$1,744.13
33	EMPLOYEE - 29	\$68,265.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$1,764.63	\$853.31
34	EMPLOYEE - 30	\$82,505.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,732.78	\$2,475.15
35	EMPLOYEE - 31	\$73,610.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$1,947.18	\$1,030.54

SEHBP Enrollment

	A	B	C	D	E	F	G	H
1	District: Hackettstown							
2	Effect of Employee Enrollment in EHP from January 1, 2021 through June 30, 2021							
3	De-Identified Employee	Annual Salary 2020-21	Employee Selected Healthcare Plan Chap 78	Employee Selected Healthcare Plan Chap 44	Type of Coverage Chap 78 (Single, Parent/Child, Spouse, Family)	Type of Coverage Chap 44 (Single, Parent/Child, Spouse, Family)	Employee Contribution under Chap 78 January 1, 2021-June 30, 2021	Employee Contribution under Chap 44 January 1, 2021-June 30, 2021
36	EMPLOYEE - 32	\$61,215.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$1,642.94	\$765.19
37	EMPLOYEE - 33	\$69,965.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$1,764.63	\$874.56
38	EMPLOYEE - 34	\$67,855.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$2,955.12	\$1,696.38
39	EMPLOYEE - 35	\$69,765.00	Advantage EPO	Direct Access Ed Plan	SING	SING	\$1,518.92	\$872.06
40	EMPLOYEE - 36	\$66,560.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$2,955.12	\$1,664.00
41	EMPLOYEE - 37	\$72,315.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,421.72	\$1,988.66
42	EMPLOYEE - 38	\$74,330.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,421.72	\$2,044.08
43	EMPLOYEE - 39	\$74,330.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,421.72	\$2,044.08
44	EMPLOYEE - 40	\$87,005.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$2,068.88	\$1,305.08
45	EMPLOYEE - 41	\$73,610.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,421.72	\$2,024.28
46	EMPLOYEE - 42	\$82,505.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,732.78	\$2,475.15
47	EMPLOYEE - 43	\$84,345.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,732.78	\$2,530.35
48	EMPLOYEE - 44	\$84,345.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,732.78	\$2,530.35
49	EMPLOYEE - 45	\$73,035.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$1,947.18	\$1,022.49
50	EMPLOYEE - 46	\$81,140.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,732.78	\$2,434.20
51	EMPLOYEE - 47	\$97,032.00	Direct Access Design 8	Direct Access Ed Plan	FAM	FAM	\$4,585.93	\$3,202.06
52	EMPLOYEE - 48	\$79,065.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,577.25	\$2,174.29
53	EMPLOYEE - 49	\$76,200.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,577.25	\$2,095.50
54	EMPLOYEE - 50	\$62,215.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$1,642.94	\$777.69
55	EMPLOYEE - 51	\$89,355.00	Direct Access Plan	Direct Access Ed Plan	P&C	P&C	\$2,985.05	\$1,608.39
56	EMPLOYEE - 52	\$69,795.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$1,764.63	\$872.44
57	EMPLOYEE - 53	\$61,715.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$1,642.94	\$771.44
58	EMPLOYEE - 54	\$81,380.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,732.78	\$2,441.40
59	EMPLOYEE - 55	\$62,715.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$1,642.94	\$783.94
60	EMPLOYEE - 56	\$77,975.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,577.25	\$2,144.31
61	EMPLOYEE - 57	\$87,105.00	Direct Access Plan	Direct Access Ed Plan	P&C	P&C	\$2,985.05	\$1,567.89
62	EMPLOYEE - 58	\$65,065.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$2,955.12	\$1,789.29
63	EMPLOYEE - 59	\$79,030.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$2,008.03	\$1,106.42
64	EMPLOYEE - 60	\$73,370.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,421.72	\$2,017.68
65	EMPLOYEE - 61	\$89,555.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$4,043.85	\$2,686.65
66	EMPLOYEE - 62	\$91,805.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$4,354.91	\$3,029.57
67	EMPLOYEE - 63	\$89,455.00	Direct Access Plan	Direct Access Ed Plan	P&C	P&C	\$2,985.05	\$1,610.19

SEHBP Enrollment

	A	B	C	D	E	F	G	H
1	District: Hackettstown							
2	Effect of Employee Enrollment in EHP from January 1, 2021 through June 30, 2021							
3	De-Identified Employee	Annual Salary 2020-21	Employee Selected Healthcare Plan Chap 78	Employee Selected Healthcare Plan Chap 44	Type of Coverage Chap 78 (Single, Parent/Child, Spouse, Family)	Type of Coverage Chap 44 (Single, Parent/Child, Spouse, Family)	Employee Contribution under Chap 78 January 1, 2021-June 30, 2021	Employee Contribution under Chap 44 January 1, 2021-June 30, 2021
68	EMPLOYEE - 64	\$71,740.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$1,947.18	\$1,004.36
69	EMPLOYEE - 65	\$82,605.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,732.78	\$2,478.15
70	EMPLOYEE - 66	\$89,655.00	Direct Access Plan	Direct Access Ed Plan	H&W	H&W	\$4,485.40	\$2,465.51
71	EMPLOYEE - 67	\$61,215.00	POS Design 8	Direct Access Ed Plan	FAM	FAM	\$2,540.14	\$1,530.38
72	EMPLOYEE - 68	\$65,265.00	Direct Access Plan	Direct Access Ed Plan	SING	SING	\$1,764.63	\$815.81
73	EMPLOYEE - 69	\$78,965.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,577.25	\$2,171.54
74	EMPLOYEE - 70	\$68,661.00	Direct Access Design 8	Direct Access Ed Plan	P&C	P&C	\$2,326.85	\$1,029.92
75	EMPLOYEE - 71	\$81,140.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$3,732.78	\$2,434.20
76	EMPLOYEE - 72	\$89,555.00	Direct Access Plan	Direct Access Ed Plan	P&C	P&C	\$2,985.05	\$1,611.99
77	EMPLOYEE - 73	\$69,795.00	Direct Access Plan	Direct Access Ed Plan	FAM	FAM	\$2,955.12	\$1,744.88
78								

SEHBP Enrollment

	I	J	K	L	M
1					
2		Type of Plan	Private		
3	Semi-Annual Medical and Rx Premium Chap 78 January 1, 2021- June 30, 2021	Semi-Annual Medical and Rx Premium Chap 44 January 1, 2021- June 30, 2021	Net change in premium to district Increase (Decrease)	Net change in contribution to district Increase (Decrease)	Net Increase/Decrease in District Costs per employee Cost (Savings)
4	Column I	Column J	Column K	Column L	Column M
5	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,361.83)	\$528.79
6	\$6,084.95	\$5,782.98	(\$301.97)	(\$948.82)	\$646.85
7	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,433.06)	\$600.02
8	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,410.52)	\$577.48
9	\$15,553.26	\$14,720.22	(\$833.04)	(\$461.96)	(\$371.08)
10	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,468.67)	\$635.63
11	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,258.74)	\$425.70
12	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,392.90)	\$559.86
13	\$6,084.95	\$5,782.98	(\$301.97)	(\$911.32)	\$609.35
14	\$15,553.26	\$14,150.52	(\$1,402.74)	(\$2,026.90)	\$624.16
15	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,187.13)	\$354.09
16	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,354.20)	\$521.16
17	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,226.37)	\$393.33
18	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,202.43)	\$369.39
19	\$15,553.26	\$14,150.52	(\$1,402.74)	(\$2,265.09)	\$862.35
20	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,377.64)	\$544.60
21	\$6,084.95	\$5,782.98	(\$301.97)	(\$725.55)	\$423.58
22	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,363.20)	\$530.16
23	\$14,951.34	\$14,150.52	(\$800.82)	(\$2,047.10)	\$1,246.28
24	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,353.36)	\$520.32
25	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,330.23)	\$497.19
26	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,360.20)	\$527.16
27	\$14,951.34	\$14,150.52	(\$800.82)	(\$2,087.48)	\$1,286.66
28	\$6,084.95	\$5,782.98	(\$301.97)	(\$893.00)	\$591.03
29	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,226.37)	\$393.33
30	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,113.67)	\$280.63
31	\$6,084.95	\$5,782.98	(\$301.97)	(\$916.64)	\$614.67
32	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,210.99)	\$377.95
33	\$6,084.95	\$5,782.98	(\$301.97)	(\$911.32)	\$609.35
34	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,257.63)	\$424.59
35	\$6,084.95	\$5,782.98	(\$301.97)	(\$916.64)	\$614.67

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SEHBP Enrollment

	I	J	K	L	M
1					
2		Type of Plan	Private		
3	Semi-Annual Medical and Rx Premium Chap 78 January 1, 2021- June 30, 2021	Semi-Annual Medical and Rx Premium Chap 44 January 1, 2021- June 30, 2021	Net change in premium to district Increase (Decrease)	Net change in contribution to district Increase (Decrease)	Net Increase/Decrease in District Costs per employee Cost (Savings)
36	\$6,084.95	\$5,782.98	(\$301.97)	(\$877.75)	\$575.78
37	\$6,084.95	\$5,782.98	(\$301.97)	(\$890.07)	\$588.10
38	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,258.74)	\$425.70
39	\$5,237.64	\$5,782.98	\$545.34	(\$646.86)	\$1,192.20
40	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,291.12)	\$458.08
41	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,433.06)	\$600.02
42	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,377.64)	\$544.60
43	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,377.64)	\$544.60
44	\$6,084.95	\$5,782.98	(\$301.97)	(\$763.80)	\$461.83
45	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,397.44)	\$564.40
46	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,257.63)	\$424.59
47	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,202.43)	\$369.39
48	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,202.43)	\$369.39
49	\$6,084.95	\$5,782.98	(\$301.97)	(\$924.69)	\$622.72
50	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,298.58)	\$465.54
51	\$15,813.54	\$14,720.22	(\$1,093.32)	(\$1,383.87)	\$290.55
52	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,402.96)	\$569.92
53	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,481.75)	\$648.71
54	\$6,084.95	\$5,782.98	(\$301.97)	(\$865.25)	\$563.28
55	\$9,950.16	\$9,417.24	(\$532.92)	(\$1,376.66)	\$843.74
56	\$6,084.95	\$5,782.98	(\$301.97)	(\$892.19)	\$590.22
57	\$6,084.95	\$5,782.98	(\$301.97)	(\$871.50)	\$569.53
58	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,291.38)	\$458.34
59	\$6,084.95	\$5,782.98	(\$301.97)	(\$859.00)	\$557.03
60	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,432.94)	\$599.90
61	\$9,950.16	\$9,417.24	(\$532.92)	(\$1,417.16)	\$884.24
62	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,165.83)	\$332.79
63	\$6,084.95	\$5,782.98	(\$301.97)	(\$901.61)	\$599.64
64	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,404.04)	\$571.00
65	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,357.20)	\$524.16
66	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,325.34)	\$492.30
67	\$9,950.16	\$9,417.24	(\$532.92)	(\$1,374.86)	\$841.94

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SEHBP Enrollment

	I	J	K	L	M
1					
2		Type of Plan	Private		
3	Semi-Annual Medical and Rx Premium Chap 78 January 1, 2021- June 30, 2021	Semi-Annual Medical and Rx Premium Chap 44 January 1, 2021- June 30, 2021	Net change in premium to district Increase (Decrease)	Net change in contribution to district Increase (Decrease)	Net Increase/Decrease in District Costs per employee Cost (Savings)
68	\$6,084.95	\$5,782.98	(\$301.97)	(\$942.82)	\$640.85
69	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,254.63)	\$421.59
70	\$14,951.34	\$14,150.52	(\$800.82)	(\$2,019.89)	\$1,219.07
71	\$14,941.98	\$14,720.22	(\$221.76)	(\$1,009.76)	\$788.00
72	\$6,084.95	\$5,782.98	(\$301.97)	(\$948.82)	\$646.85
73	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,405.71)	\$572.67
74	\$10,116.72	\$9,417.24	(\$699.48)	(\$1,296.93)	\$597.45
75	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,298.58)	\$465.54
76	\$9,950.16	\$9,417.24	(\$532.92)	(\$1,373.06)	\$840.14
77	\$15,553.26	\$14,720.22	(\$833.04)	(\$1,210.24)	\$377.20
78			(\$49,231.98)	(\$90,764.82)	\$41,532.84

SEHBP Waiver

	A	B	C	D	E	F	G	H
1	District: Hackettstown							
2	Effect of Employee Enrollment in EHP from January 1, 2021 through June 30, 2021							
3	De-Identified Employee	Annual Salary 2020-21	Employee Selected Healthcare Plan Chap 78	Employee Selected Healthcare Plan Chap 44	Type of Coverage Chap 78 (Single, Parent/Child, Spouse, Family)	Type of Coverage Chap 44 (Single, Parent/Child, Spouse, Family)	Employee Contribution under Chap 78 January 1, 2021-June 30, 2021	Employee Contribution under Chap 44 January 1, 2021-June 30, 2021
4	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
5	EMPLOYEE - 1 W2EHP	\$89,455.00	WAIVER	Direct Access Ed Plan	WAIVER	FAM	\$0.00	\$883.21
6	EMPLOYEE - 2 W2EHP	\$61,775.00	WAIVER	Direct Access Ed Plan	WAIVER	SING	\$0.00	\$144.57
7	EMPLOYEE - 3 W2EHP	\$89,455.00	WAIVER	Direct Access Ed Plan	WAIVER	FAM	\$0.00	\$883.21
8								

SEHBP Waiver

	I	J	K	L	M
1					
2		Type of Plan	Private		
3	WAIVER COST Chap 78 January 1, 2021- June 30, 2021	Semi-Annual Medical and Rx Premium Chap 44 January 1, 2021- June 30, 2021	Net change in premium to district Increase (Decrease)	Net change in contribution to district Increase (Decrease)	Net Increase/Decrease in District Costs per employee Cost (Savings)
4	Column I	Column J	Column K	Column L	Column M
5	\$1,500.00	\$14,720.22	\$13,220.22	\$883.21	\$12,337.01
6	\$1,500.00	\$5,782.98	\$4,282.98	\$144.57	\$4,138.41
7	\$1,500.00	\$14,720.22	\$13,220.22	\$883.21	\$12,337.01
8			\$30,723.42	\$1,911.00	\$28,812.42

Exhibit 6

Carl Tanksley, Jr., Esq.
Attorney # 0007231996
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Trenton, New Jersey 08618
Attorney for New Jersey
School Boards Association
(609)278-5245
ctanksley@njsba.org

In re Complaint Filed by the Gloucester City Board of Education Regarding P.L.2020, Chapter 44.	COUNCIL ON LOCAL MANDATES
	DOCKET NO. COLM-0001-21
	Franklin Twp. BOE
	CERTIFICATION OF HEIDI GARA, BUSINESS ADMINISTRATOR HUNTERDON COUNTY EDUCATIONAL SERVICES COMMISSION

I, Heidi Gara, being of full age, hereby certify as follows:

1. I am the Business Administrator of Hunterdon County Educational Services School District. As such, I am fully aware of and familiar with the financial operations of the school district.
2. The Hunterdon County Educational Services School District is established as a local school district pursuant to N.J.S.A. 18A:1-1 and is conducted by and under the supervision of the Hunterdon County Educational Services Board of Education, pursuant to N.J.S.A. 18A:10-1, with a central office located at 37 Hoffmans Crossing Rd., Califon, NJ 07830.

3. Pursuant to N.J.S.A. 18A:11-1, the Hunterdon County Educational Services Board of Education has the authority to "[p]erform all acts and so all things consistent with law and the rules of the state board, necessary for the lawful and proper conduct, equipment and maintenance of the public schools of the district.
4. The most recent survey of student enrollment, completed on or before October 15, 2020, shows actual student enrollment of zero (0) students.
5. Currently, the district staffing includes 364 employees, 95 of whom are enrolled in the health care program offered by the district.
6. I am aware that pursuant to P.L. 2020 c. 44, as of January 1, 2021 the school district was required to offer the New Jersey Educators Health Plan (NJEHP) to all eligible staff members employed in the district.
7. As of January 1, 2021, the district completed the migration of existing staff and the enrollment of new staff into the NJEHP for the 2020-21 school year, with 24 members, (25%), deciding to or required to enroll in

8. Attachment A of this certification is a spreadsheet of employee enrollment that includes the following regarding current employees:

- a. De-identified employees in the district (column A);
- b. The annual salary of each employee (column B);
- c. Each employee's selection of medical/RX plan under Chapter 78 (column C);
- d. Each employee's selection of medical/RX plan under Chapter 44 (column D);
- e. The type of coverage selected under chapter 78 (column E);
- f. The type of coverage selected under chapter 44 (column F);
- g. Employee financial contribution as a percentage of employee premium under chapter 78 (column G);
- h. Employee financial contribution as a percentage of employee salary under chapter 44 (Column H);

- i. Semi-Annual Medical and Rx premium under chapter 78 for January 1, to June 30, 2021 (column I);
- j. Semi-annual Medical and Rx premium under chapter 44 for January 1, 2021-June 30, 2021 (column J);
- k. Net change in premium district costs to district moving from chapter 78 to chapter 44 (column K);
- l. Net change in employee contribution to district moving from chapter 78 to chapter 44 (column L);
- m. The net savings or increased cost to the district for January 1 to June 30, 2021 (column M).

I hereby certify that the foregoing statements made by me are true. I understand if I have made a willfully false statement, I am subject to punishment.

Date 10/27/21


Heidi Gara Business Administrator/
Board Secretary

HJunterdon County ESC

	A	B	C	D	E	F	G	H	I
1	District: Hunterdon ESC								
2	Effect of Employee Enrollment in EHP from January 1, 2021 through June 30, 2021								
3	De-Identified Employee	Annual Salary 2020-21	Employee Selected Healthcare Plan Chap 78	Employee Selected Healthcare Plan Chap 44	Type of Coverage Chap 78 (Single, Parent/Child, Spouse, Family)	Type of Coverage Chap 44 (Single, Parent/Child, Spouse, Family)	Employee Contribution as a % of premium Chap 78	Employee Contribution as a % of salary Chap 44	Semi-Annual Medical and Rx Premium Chap 78 July 1, 2020-December 31, 2020
4	EE1	\$19,198.53	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 221.99	\$ 195.83	\$ 4,933.08
5	EE2	\$29,484.00	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 369.98	\$ 300.74	\$ 4,933.08
6	EE3	\$75,012.37	HORIZON OMNIA	EHP	FAMILY	FAMILY	\$ 3,623.26	\$ 2,475.41	\$ 15,753.30
7	EE4	\$26,875.64	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 369.98	\$ 274.13	\$ 4,933.08
8	EE5	\$20,570.24	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 271.32	\$ 209.82	\$ 4,933.08
9	EE6	\$19,899.00	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 221.99	\$ 202.97	\$ 4,933.08
10	EE7	\$20,570.25	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 271.32	\$ 209.82	\$ 4,933.08
11	EE8	\$23,567.48	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 271.32	\$ 240.39	\$ 4,933.08
12	EE9	\$22,417.85	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 271.32	\$ 228.66	\$ 4,933.08
13	EE10	\$20,072.78	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 271.32	\$ 204.74	\$ 4,933.08
14	EE11	\$40,072.99	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 591.97	\$ 456.83	\$ 4,933.08
15	EE12	\$43,247.19	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 591.97	\$ 493.02	\$ 4,933.08
16	EE13	\$26,527.41	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 369.98	\$ 270.58	\$ 4,933.08
17	EE14	\$46,797.07	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 690.63	\$ 533.49	\$ 4,933.08
18	EE15	\$46,567.51	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 690.63	\$ 530.87	\$ 4,933.08
19	EE16	\$20,072.78	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 271.32	\$ 204.74	\$ 4,933.08
20	EE17	\$116,842.63	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 1,726.58	\$ 2,103.17	\$ 4,933.08
21	EE18	\$46,170.44	HORIZON OMNIA	EHP	P/C	P/C	\$ 879.11	\$ 577.13	\$ 8,791.14
22	EE19	\$32,756.72	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 493.31	\$ 278.43	\$ 4,933.08
23	EE20	\$72,000.00	HORIZON OMNIA	EHP	FAMILY	FAMILY	\$ 3,465.73	\$ 1,980.00	\$ 15,753.30
24	EE21	\$38,633.46	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 542.64	\$ 328.38	\$ 4,933.08
25	EE22	\$53,388.63	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 986.62	\$ 587.27	\$ 4,933.08
26	EE23	\$30,466.01	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 493.31	\$ 258.96	\$ 4,933.08
27	EE24	\$42,025.00	HORIZON OMNIA	EHP	SINGLE	SINGLE	\$ 591.97	\$ 399.24	\$ 4,933.08
28	TOTALS						\$ 18,549.56	\$ 13,544.61	\$ 143,892.42
29									

	J	K	L	M
1				
2	Type of Plan	Private		
3	Semi-Annual Medical and Rx Premium Chap 44 January 1, 2021- June 30, 2021	Net change in premium to district	Net change in contribution to district	Net Increase/(Decrease) in District Costs per employee
4	\$6,714.30	\$1,781.22	-\$26.16	\$1,807.38
5	\$6,714.30	\$1,781.22	-\$69.24	\$1,850.46
6	\$21,090.30	\$5,337.00	-\$1,147.85	\$6,484.85
7	\$6,714.30	\$1,781.22	-\$95.85	\$1,877.07
8	\$6,714.30	\$1,781.22	-\$61.50	\$1,842.72
9	\$6,714.30	\$1,781.22	-\$19.02	\$1,800.24
10	\$6,714.30	\$1,781.22	-\$61.50	\$1,842.72
11	\$6,714.30	\$1,781.22	-\$30.93	\$1,812.15
12	\$6,714.30	\$1,781.22	-\$42.66	\$1,823.88
13	\$6,714.30	\$1,781.22	-\$66.58	\$1,847.80
14	\$6,714.30	\$1,781.22	-\$135.14	\$1,916.36
15	\$6,714.30	\$1,781.22	-\$98.95	\$1,880.17
16	\$6,714.30	\$1,781.22	-\$99.40	\$1,880.62
17	\$6,714.30	\$1,781.22	-\$157.14	\$1,938.36
18	\$6,714.30	\$1,781.22	-\$159.76	\$1,940.98
19	\$6,714.30	\$1,781.22	-\$66.58	\$1,847.80
20	\$6,714.30	\$1,781.22	\$376.59	\$1,404.63
21	\$11,966.58	\$3,175.44	-\$301.98	\$3,477.42
22	\$6,714.30	\$1,781.22	-\$214.88	\$1,996.10
23	\$21,090.30	\$5,337.00	-\$1,485.73	\$6,822.73
24	\$6,714.30	\$1,781.22	-\$214.25	\$1,995.47
25	\$6,714.30	\$1,781.22	-\$399.34	\$2,180.56
26	\$6,714.30	\$1,781.22	-\$234.35	\$2,015.57
27	\$6,714.30	\$1,781.22	-\$192.73	\$1,973.95
28	\$ 195,147.48	\$ 51,255.06	\$ (5,004.94)	\$ 56,260.00
29				

Exhibit 7

Carl Tanksley, Jr.,
Esq. Attorney #
0007231996
413 West State Street
Trenton, New Jersey
08618 Attorney for New
Jersey School Boards
Association
(609)278-5245
ctanksley@njsba.org

In re Complaint Filed by the Gloucester City Board of Education Regarding P.L.2020, Chapter 44.	COUNCIL ON LOCAL MANDATES
	DOCKET NO. COLM-0001-21 Franklin Twp. BOE
	CERTIFICATION OF CATHERINE JENISCH, BUSINESS ADMINISTRATOR MORRIS PLAINS SCHOOL DISTRICT

I, Catherine Jenisch, being of full age, hereby certify
as follows:

1. I am the Business Administrator of Morris
Plains school district. As such, I am fully
aware of and familiar with the financial
operations of the school district.
2. The Morris Plains School District is established as
a local school district pursuant to N.J.S.A.
18A:1-1 and is conducted by and under the
supervision of the Morris Plains Board of
Education, pursuant to N.J.S.A. 18A:10-1, with
a central office located at 520 Speedwell Ave,

Suite 1161 Morris Plains, NJ 07950.

3. Pursuant to N.J.S.A. 18A:11-1, the Morris Plains Board of Education has the authority to "[p]erform all acts and so all things consistent with law and the rules of the state board, necessary for the lawful and proper conduct, equipment, and maintenance of the public schools of the district."
4. The most recent survey of student enrollment, completed on or before October 15, 2020, shows actual student enrollment of 813.5 students.
5. Currently, the district staffing includes 110 employees, 69 of whom are enrolled in the health care program offered by the district.
6. I am aware that pursuant to P.L. 2020 c. 44, as of January 1, 2021 the school district was required to offer the New Jersey Educators Health Plan (NJEHP) to all eligible staff members employed in the district.
7. As of January 1, 2021 the district completed the enrollment of existing staff and the

enrollment of new staff into the NJEHP for the 2020-21 school year, with nine members, 13 percent, deciding to or required to enroll in the NJEHP.

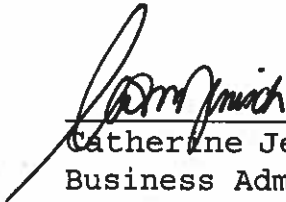
8. Attachment A of this certification is a spreadsheet of employee enrollment that includes the following regarding current employees:

- a. De-identified employees in the district (column A);
- b. The annual salary of each employee (column B);
- c. Each employee's selection of medical/RX plan under Chapter 78 (column C);
- d. Each employee's selection of medical/RX plan under Chapter 44 (column D);
- e. The type of coverage selected under chapter 78 (column E);
- f. The type of coverage selected under chapter 44 (column F);
- g. Employee financial contribution as a percentage of employee premium under chapter 78 (column G);
- h. Employee financial contribution as a percentage of employee salary under chapter 44 (column H);
- i. Semi-Annual Medical and Rx premium under chapter 78 for January 1 to June 30, 2021 (column I);
- j. Semi-annual Medical and Rx premium under chapter 44 for January 1, 2021-June 30, 2021 (column J);
- k. Net change in premium district costs to district moving from chapter 78 to chapter 44 (column K);

- l. Net change in employee contribution to district moving from chapter 78 to chapter 44 (column L);
- m. The net savings or increased cost to the district for January 1 to June 30, 2021 (column M).

I hereby certify that the foregoing statements made by me are true. I understand if I have made a willfully false statement, I am subject to punishment.

Date 10/27/2021



Catherine Jenisch,
Business Administrator/Secretary

District: Morris Plains												
Effect of Employee Enrollment in EHP from January 1, 2021 through June 30, 2021										Type of Plan	Private	
De-Identified Employee	Annual Salary 2020-21	Employee Selected Healthcare Plan Chap 78	Employee Selected Healthcare Plan Chap 44	Type of Coverage Chap 78 (Single, Parent/Child, Spouse, Family)	Type of Coverage Chap 44 (Single, Parent/Child, Spouse, Family)	Employee Contribution under Chap 78 January 1, 2021-June 30, 2021	Employee Contribution under Chap 44 January 1, 2021-June 30, 2021	Semi-Annual Medical and Rx Premium Chap 78 January 1, 2021-June 30, 2021	Semi-Annual Medical and Rx Premium Chap 44 January 1, 2021-June 30, 2021	Net change in premium to district Increase (Decrease)	Net change in contribution to district Increase (Decrease)	Net Increase/Decrease in District Costs per employee Cost (Savings)
Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M
1	\$70,421.00	Direct \$15	EHP	Family	Family	\$ 4,227.51	\$ 1,936.58	\$19,215.96	\$16,179.72	-\$3,036.24	-\$2,290.93	-\$745.31
2	\$73,942.00	Direct \$0	EHP	Family	Family	\$ 3,773.29	\$ 2,033.41	\$17,151.30	\$16,179.72	-\$971.58	-\$1,739.88	\$768.30
3	\$91,211.00	Direct \$0	EHP	Family	Family	\$ 4,802.36	\$ 3,009.96	\$17,151.30	\$16,179.72	-\$971.58	-\$1,792.40	\$820.82
4	\$57,663.00	Direct \$0	EHP	Single	Single	\$ 1,566.59	\$ 634.29	\$6,811.26	\$6,396.18	-\$415.08	-\$932.30	\$517.22
5	\$73,746.00	Direct \$0	EHP	Family	Family	\$ 3,773.29	\$ 2,028.02	\$17,151.30	\$16,179.72	-\$971.58	-\$1,745.27	\$773.69
Totals						\$18,143.04	\$9,642.25	\$77,481.12	\$71,115.06	-\$6,366.06	-\$8,500.78	\$2,134.72

Exhibit 8

Carl Tanksley, Jr., Esq.
Attorney # 007231996
413 West State Street
Trenton, New Jersey 08618
Attorney for New Jersey School
Boards Association
(609)278-5245
Ctanksley@njsba.org

<p>In re Complaint Filed by the Gloucester City Board of Education Regarding P.L.2020, Chapter 44.</p>	<p>COUNCIL ON LOCAL MANDATES DOCKET NO. COLM-0001-21 Franklin Twp. BOE CERTIFICATION OF AMY M. BARKMAN, BUSINESS ADMINISTRATOR/BOARD SECRETARY WARREN COUNTY TECHNICAL SCHOOLS</p>
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I, Amy M. Barkman, being of full age, hereby certify
as follows:

1. I am the Business Administrator of the Warren County
Technical school district. As such, I am fully aware
of and familiar with the financial operations of the
school district.
2. The Warren County Technical School District is
established as a local school district pursuant to
N.J.S.A. 18A:1-1 and is conducted by and under the
supervision of the Warren County Technical School
Board of Education, pursuant to N.J.S.A. 18A:10-1,
with a central office located at 1500 Route 57,
Washington NJ 07882.

3. Pursuant to N.J.S.A. 18A:11-1, the Warren County Technical School Board of Education has the authority to "[p]erform all acts and so all things consistent with law and the rules of the state board, necessary for the lawful and proper conduct, equipment and maintenance of the public schools of the district."
4. The most recent survey of student enrollment, completed on or before October 15, 2020, shows actual student enrollment of 445 students
5. Currently, the district staffing includes 70 employees, fifty-five of whom are enrolled in the health care program offered by the district.
6. I am aware that pursuant to P.L.2020 c.44, as of January 1, 2021 the school district was required to offer the New Jersey Educators Health Plan (NJEHP) to all eligible staff members employed in the district.
7. As of January 1, 2021, the district completed the migration of existing staff and the enrollment of new staff into the NJEHP for the 2020-21 school year, with twenty-eight members, forty percent, deciding to or required to enroll in the NJEHP.

8. Attachment A of this certification is a spreadsheet of employee enrollment that includes the following regarding current employees:

- a. De-identified employees in the district (column A);
- b. The annual salary of each employee (column B);
- c. Each employee's selection of medical/RX plan under Chapter 78 (column C);
- d. Each employee's selection of medical/RX plan under Chapter 44 (column D);
- e. The type of coverage selected under chapter 78 (column E);
- f. The type of coverage selected under chapter 44 (column F);
- g. Employee contribution as a percentage of employee premium under chapter 78 (column G);
- h. Employee contribution as a percentage of employee salary under chapter 44 (column H);
- i. Semi-Annual Medical and Rx premium under chapter 78 for July 1 to December 31, 2020 (column I);
- j. Semi-annual Medical and Rx premium under chapter 44 for January 1, 2021-June 30, 2021 (column J);
- k. Net change in premium district costs to district moving from chapter 78 to chapter 44 (column K);

- l. Net change in employee contribution to district moving from chapter 78 to chapter 44 (column L);
- m. The net savings or increased cost to the district for January 1 to June 30, 2021 (column M).

I hereby certify that the foregoing statements made by me are true. I understand if I have made a willfully false statement, I am subject to punishment.

Date 10/27/2021


Amy M. Barkman
Business Administrator/Board Secretary

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	District: Warren Co Tech												
2	Effect of Employee Enrollment in EHP from January 1, 2021 through June 30, 2021										Type of Plan	SEHBP	
3	De-identified Employee	Annual Salary 2020-21	Employee Selected Healthcare Plan Chap 78	Employee Selected Healthcare Plan Chap 44	Type of Coverage Chap 78 (Single, Parent/Child, Spouse, Family)	Type of Coverage Chap 44 (Single, Parent/Child, Spouse, Family)	Employee Contribution under Chap 78 January 1, 2021-June 30, 2021	Employee Contribution under Chap 44 January 1, 2021-June 30, 2021	Semi-Annual Medical and Rx Premium Chap 78 July 1, 2020-December 31, 2020	Semi-Annual Medical and Rx Premium Chap 44 January 1, 2021-June 30, 2021	Net change in premium to district Increase (Decrease)	Net change in contribution to district Increase (Decrease)	Net Increase/Decrease in District Costs per employee Cost (Savings)
4	Employee 1	\$78,136.00	Direct 15		Family	Family	\$8,327.44	2148.74	\$36,206.28	\$31,491.72	-\$4,714.56	-\$6,178.70	\$1,464.14
5	Employee 2	\$53,936.00	Direct 15		Single	Single	\$2,531.90	593.296	\$12,659.52	\$11,011.08	-\$1,648.44	-\$1,938.61	\$290.17
6	Employee 3	\$64,215.00	Direct 15		Parent/Child(ren)	Parent/Child(ren)	\$4,944.82	963.225	\$23,546.76	\$20,480.76	-\$3,066.00	-\$3,981.59	\$915.59
7	Employee 4	\$75,077.00	Direct 15		Parent/Child(ren)	Parent/Child(ren)	\$6,357.63	1238.7705	\$23,546.76	\$20,480.76	-\$3,066.00	-\$5,118.85	\$2,052.85
8	Employee 5	\$53,936.00	Direct 15		Single	Single	\$2,531.90	593.296	\$12,659.52	\$11,011.08	-\$1,648.44	-\$1,938.61	\$290.17
9	Employee 6	\$58,181.00	Direct 15		Couple	Couple	\$4,304.24	1134.5295	\$25,319.04	\$22,022.28	-\$3,296.76	-\$3,169.71	-\$127.05
10	Employee 7	\$64,459.00	Direct 15		Couple	Couple	\$5,317.00	1418.098	\$25,319.04	\$22,022.28	-\$3,296.76	-\$3,898.90	\$602.14
11	Employee 8	\$63,648.00	Direct 15		Couple	Couple	\$5,317.00	1400.256	\$25,319.04	\$22,022.28	-\$3,296.76	-\$3,916.74	\$619.98
12	Employee 9	\$90,030.00	Direct 15		Single	Single	\$4,304.24	1485.495	\$12,659.52	\$11,011.08	-\$1,648.44	-\$2,818.74	\$1,170.30
13	Employee 10	\$65,264.00	Direct 15		Single	Single	\$3,671.26	815.8	\$12,659.52	\$11,011.08	-\$1,648.44	-\$2,855.46	\$1,207.02
14	Employee 11	\$82,950.00	Direct 15		Family	Family	\$8,689.51	2488.5	\$36,206.28	\$31,491.72	-\$4,714.56	-\$6,201.01	\$1,486.45
15	Employee 12	\$63,009.00	Direct 15		Family	Family	\$6,155.07	1575.225	\$36,206.28	\$31,491.72	-\$4,714.56	-\$4,579.84	-\$134.72
16	Employee 13	\$54,407.00	Direct 15		Single	Single	\$2,531.90	598.477	\$12,659.52	\$11,011.08	-\$1,648.44	-\$1,933.43	\$284.99
17	Employee 14	\$58,181.00	Direct 15		Parent/Child(ren)	Parent/Child(ren)	\$4,002.95	814.534	\$23,546.76	\$20,480.76	-\$3,066.00	-\$3,188.42	\$122.42
18	Employee 15	\$58,181.00	Direct 15		Family	Family	\$5,068.88	1279.982	\$36,206.28	\$31,491.72	-\$4,714.56	-\$3,788.90	-\$925.66
19													\$0.00
20	Totals						\$74,055.74	\$18,548.22	\$354,720.12	\$308,531.40	-\$46,188.72	-\$55,507.51	\$9,318.79